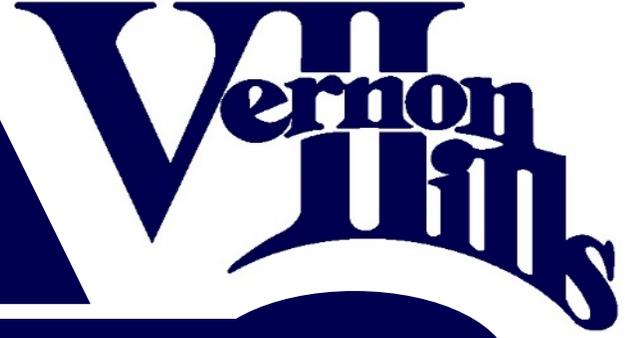


FISCAL YEAR

2024

Village of



# ANNUAL BUDGET

[WWW.VERNONHILLS.ORG](http://WWW.VERNONHILLS.ORG)



# VILLAGE OF VERNON HILLS

Lake County, Illinois

Fiscal Year 2024

## ANNUAL BUDGET

Adopted April 18, 2023

Village of

*Entrusted by its residents, the Village of  
Vernon Hills is dedicated to delivering  
municipal services in a responsive,  
professional, and proficient manner.*

Village of Vernon Hills

290 Evergreen Drive | Vernon Hills, Illinois 60061 | (847) 367-3700

For more information, visit the Village website at: [www.vernonhills.org](http://www.vernonhills.org)

*This page intentionally left blank*

Village of  
Vernon Hills



	Page
Village Board and Executive Staff .....	1
Organizational Chart .....	2
<b>SECTION 1: INTRODUCTION.....</b>	<b>3</b>
Transmittal Letter .....	4
<b>SECTION 2: FINANCIAL SUMMARIES.....</b>	<b>8</b>
Fund Accounting Overview .....	9
Summary of Projected FY 2023 Results .....	11
Annual Budget Summary.....	14
Debt Summary.....	15
<b>SECTION 3: GENERAL FUND .....</b>	<b>16</b>
Summary of Revenues, Expenditures, and Changes in Fund Balance w/Subfunds.....	17
Summary of Revenues, Expenditures, and Changes in Fund Balance .....	18
Revenues and Other Financing Sources – Account Level.....	19
Expenditure and Other Financing Uses by Department	
Administration.....	22
Account Detail.....	27
Public Works.....	39
Account Detail.....	47
Police.....	68
Account Detail.....	76
Judiciary and President and Board .....	90
Account Detail.....	93
Community Development.....	97
Account Detail.....	100
General Purpose .....	105
Account Detail.....	107



	Page
Senior Citizen Committee and Fire & Police Commission.....	110
Account Detail.....	112
Events.....	115
Account Detail.....	118
Subfunds of the General Fund.....	122
Capital Fund .....	123
Account Detail.....	130
Vernon Hills Days Fund .....	134
Account Detail.....	140
Metra Parking Fund .....	145
Account Detail.....	148
DUI Fund .....	151
Account Detail.....	154
Drug Forfeiture Fund .....	156
State Seizure Fund .....	159
<b>SECTION 4: SPECIAL REVENUE FUNDS .....</b>	<b>162</b>
Motor Fuel Tax Fund	
Overview .....	163
Summary of Revenues, Expenditures, and Changes in Fund Balance .....	164
Revenue and Expenditure Detail – Account Level.....	165
Account Detail.....	166
Dispatch Center Fund	
Overview .....	168
Summary of Revenues, Expenditures, and Changes in Fund Balance .....	169
Revenue and Expenditure Detail – Account Level.....	170
Account Detail.....	172



	Page
Town Center TIF Fund	
Overview .....	176
Summary of Revenues, Expenditures, and Changes in Fund Balance .....	177
Revenue and Expenditure Detail – Account Level.....	178
Account Detail.....	180
Milwaukee Ave (Melody Farm) TIF Fund	
Overview .....	182
Summary of Revenues, Expenditures, and Changes in Fund Balance .....	183
Revenue and Expenditure Detail – Account Level.....	184
Account Detail.....	186
Hawthorn Mall TIF Fund	
Overview .....	188
Summary of Revenues, Expenditures, and Changes in Fund Balance .....	189
Revenue and Expenditure Detail – Account Level.....	190
Account Detail.....	191
<b>SECTION 5: ENTERPRISE FUND .....</b>	<b>193</b>
Golf Course Fund	
Overview .....	194
Summary of Revenues, Expenses, and Changes in Net Position.....	195
Revenue and Expense Detail – Account Level.....	196
Account Detail.....	201
<b>SECTION 6: INTERNAL SERVICE FUND .....</b>	<b>207</b>
Equipment Replacement Fund	
Overview .....	208
Summary of Revenues, Expenses, and Changes in Net Position.....	209
Revenue and Expense Detail– Account Level.....	210
Account Detail.....	212



# FY 2024 ANNUAL BUDGET

## Table of Contents

---

	Page
<b>SECTION 7: FIDUCIARY FUND .....</b>	<b>215</b>
Police Pension Fund	
Overview .....	216
Additions, Deductions and Changes in Net Position .....	217
Performance Indicators .....	218
<b>SECTION 8: CAPITAL IMPROVEMENT PLAN (CIP) .....</b>	<b>219</b>
Five-Year Capital Improvement Plan (CIP) .....	220
<b>APPENDIX.....</b>	<b>224</b>
Ordinance Adopting Annual Budget .....	225
Financial and Budget Policies .....	232
Glossary .....	239

# VILLAGE OF VERNON HILLS

## ELECTED OFFICIALS

ROGER L. BYRNE, PRESIDENT

THOM KOCH, TRUSTEE

MICHAEL MARQUARDT, TRUSTEE

DAVID OPPENHEIM, MD, TRUSTEE

CRAIG TAKAOKA, TRUSTEE

NANCY FORSTER, TRUSTEE

MICHAEL SCHENK, TRUSTEE

## DEPARTMENT HEADS

KEVIN TIMONY, VILLAGE MANAGER / VILLAGE CLERK

JON PETRILLO, ASSISTANT VILLAGE MANAGER / DEPUTY VILLAGE CLERK

CHRIS VENATTA, DIRECTOR OF PUBLIC WORKS / VILLAGE ENGINEER

PATRICK L. KREIS, CHIEF OF POLICE

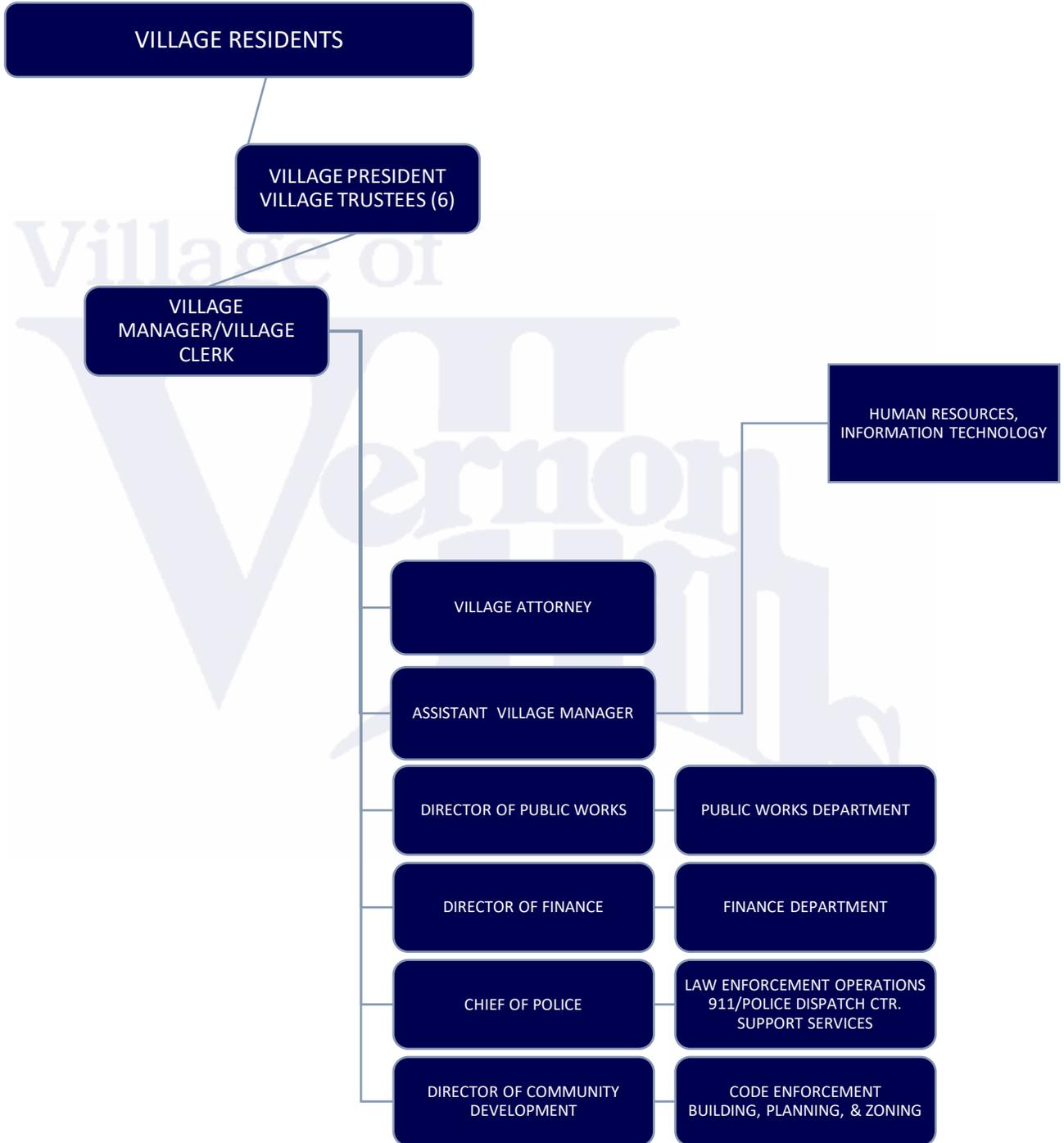
JAMES V. FEROLLO, VILLAGE ATTORNEY

ANDREW JENNINGS, DIRECTOR OF COMMUNITY DEVELOPMENT

THOMAS LYONS, DIRECTOR OF FINANCE / TREASURER

# VILLAGE OF VERNON HILLS

## ORGANIZATIONAL CHART





## **SECTION 1: INTRODUCTION**

April 18, 2023

President Roger L. Byrne  
Board of Trustees  
and Village of Vernon Hills Residents

We are pleased to present the fiscal year 2024 budget for the Village of Vernon Hills. The fiscal year covers the period beginning May 1, 2023 and ending April 30, 2024.

The General Fund, the Village's primary operating fund, accounts for a significant portion of the Village's salaries, benefits, functional, and program expenses. The fiscal year 2024 expenditure budget for the General Fund is \$31.4 million, which is an increase of \$2.8 million, or 9.7% from the prior year adopted budget. This increase is primarily attributed to a \$1.5 million, or 30.3%, increase in economic incentive (sales tax rebate) expenses.

The fiscal year 2023 total projected revenues for the General Fund are \$41.3 million, \$7.2 million more than the adopted budget. Approximately \$3.9 million, or 54%, of the increase is attributed to sales tax revenues. This increase includes both the municipal 1% sales tax as well as the 0.25% home rule sales tax revenue. The Village continues to experience an increase in sales tax revenue in fiscal year 2023. The fiscal year 2023 projected increase in municipal sales tax revenue, when compared to the budget, is \$3.2 million, or 19.2%, and when compared to fiscal year 2022 actuals, the increase is \$2.0 million, or 11.0%. In preparation for any slow-down in the local economy, we have budgeted the sales tax revenues flat when compared to the fiscal year 2023 projected actual. Municipal sales tax revenue accounts for 51.3% of the General Fund's total fiscal year 2024 revenue budget, while home rule sales tax revenue accounts for 11.3%.

The remaining increase in the General Fund's fiscal year 2023 projected revenues of \$3.3 million is primarily attributed to recognizing the full American Rescue Plan Act (ARPA) installment of \$3.6 million versus the budgeted amount of \$1.8 million. The ARPA funds were spent on public safety salaries during fiscal year 2023. Also, a significant improvement in investment earnings of \$1.0 million due to higher rates of return on investments; and an increase in state income taxes of \$0.8 million. The current trend for investment earnings is factored into the fiscal year 2024 budget. The fiscal year 2024 budget for state income tax revenues is based on the most recent projections of the Illinois Municipal League, currently projected at \$155.85 per capita.

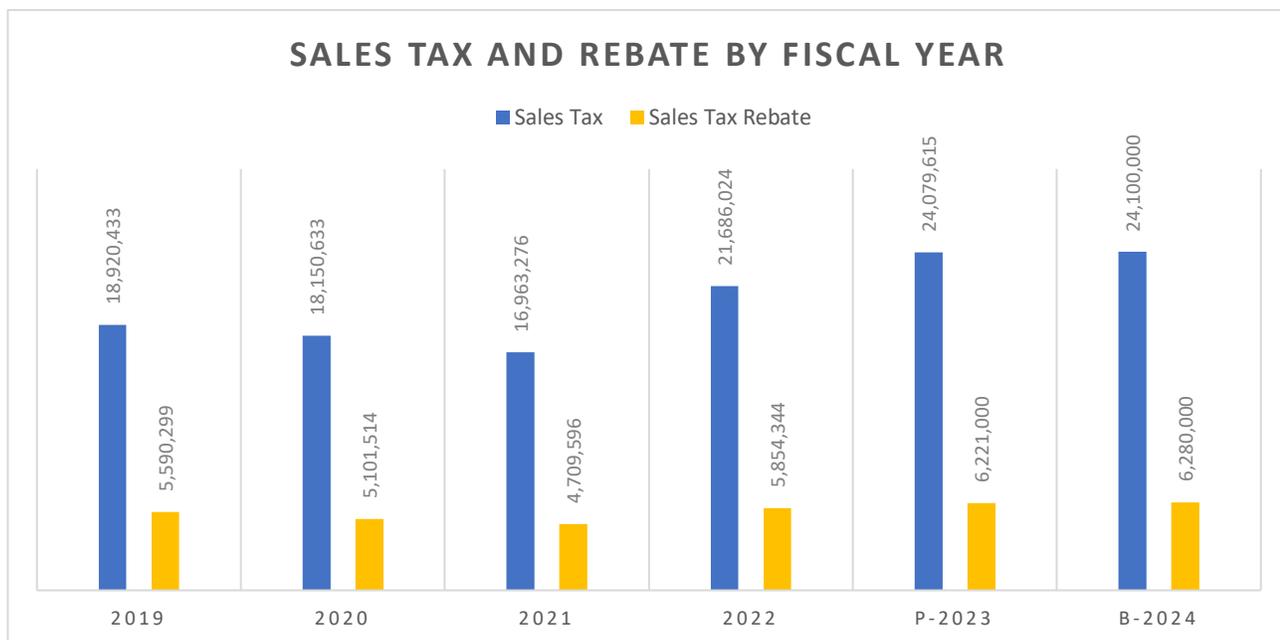
With the fiscal year 2024 estimated net change of \$5.0 million in the fund balance of the General Fund, the General Fund continues to be financially strong. The estimated ending fiscal year 2024 fund balance of \$46.6 million is 148% of operating and debt service expenditures. In addition to the higher than budgeted revenue increases reported in the fiscal year 2023 projections, the strong reserves of the General Fund are also attributed to the continued efforts to balancing the budgets and adopting realistic yet conservative revenue and expense estimates.

The fiscal year 2024 budget maintains current levels of service for major government functions and continues spending to support the Village’s infrastructure and facilities. The inflationary environment creates uncertainties that will be watched closely as we move forward into the next fiscal year. Inflationary increases have affected both the projected fiscal year 2023 amounts as well as fiscal year 2024 budget estimates. Revenues and expenditures will continue to be monitored during the year, as sales tax revenues continue to climb to the highest point experienced by the Village in recent history, and as economic incentive (sales tax rebate) payments also continue to increase.

**SIGNIFICANT GENERAL FUND REVENUES**

**Sales Tax Revenue – Municipal and Home Rule**

As mentioned above, the Village continues to experience both an increase in sales tax revenues and sales tax rebates in fiscal year 2023 and is projecting to experience similar levels in fiscal year 2024. The following graph shows actual sales tax revenues and sales tax rebates for fiscal years 2019 through 2022, and projected sales tax revenues and sales tax rebates for fiscal year 2023 and fiscal year 2024. Sales tax rebate expenses as a percentage of total sales tax revenues for the years presented is approximately 28%. The chart below includes both municipal sales tax and home rule sales tax.



Sales tax revenues for fiscal year 2021 decreased approximately \$1.2 million, or 6.5%, from fiscal year 2020 due to the COVID pandemic that dominated calendar year 2020. The following fiscal year, fiscal year 2022, sales tax revenues increased \$4.7 million, or 27.8%, from the prior fiscal year, and by \$2.8 million, or 14.6%, from fiscal year 2019, a pre-pandemic year. Sales tax revenues are expected to continue to climb in fiscal year 2023 by \$2.4 million and remain at the same level in fiscal year 2024.

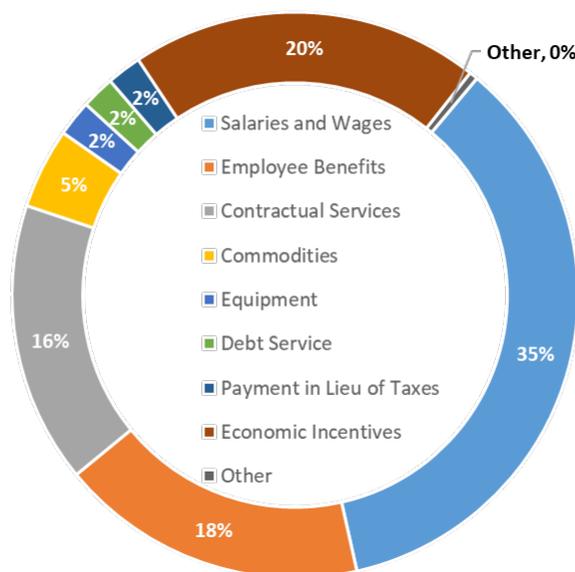
**State Income Tax Revenue**

As mentioned above, state income tax revenue is projected to be approximately \$4.3 million for fiscal year 2023, outperforming the budget by \$759,000. State income tax revenue is expected to continue to remain high in fiscal year 2024 at approximately \$4.2 million. These projections are based on the Illinois Municipal League’s most recent (February) per capita rate of \$160.57 and \$155.85 for fiscal year 2023 and fiscal year 2024, respectively.

## GENERAL FUND EXPENDITURES

As a provider of services to the residents of the Village of Vernon Hills, personnel costs (salaries and benefits) account for 53% of the General Fund's total budgeted expenditures. Sales tax rebates and contractual services expenses account for approximately 36% while five other categories, shown below, make-up the remaining 12% of the General Fund expenditures.

FY24 BUDGET: GENERAL FUND EXPENDITURES



## OUTSTANDING DEBT

The Village accounts for its outstanding general obligation bonds in the General Purpose Department of the General Fund. Both Standard and Poor and Moody's have assigned Aaa/AAA bond rating to the Village's outstanding general obligation bonds. This rating is the highest bond rating possible. The Village's conservative financial policies and its self-supporting debt contribute to the high rating and directly impacts the Village's ability to obtain future borrowings at a low rate of interest.

As of May 1, 2023, the Village had \$27.4 million of outstanding principal on its general obligation bonds. The Mellody Farm Tax Incremental Financing (TIF) District's debt and the Vernon Hills Town Center District's debt accounted for approximately \$17.3 million and \$6.0 million, respectively, of the outstanding bond principal. These TIF districts are financially self-sufficient, and, therefore, the TIF District's outstanding debt does not represent a financial drain on the Village.

## PENSIONS

### Police Pension Fund

The Police Pension Fund accounts for the financial activities of the pension benefits that are provided for the Village's sworn police officers, as required by Illinois Compiled Statute (40 ILCS 5 article 3). At April 30, 2021, the Police Pension Fund's net position was approximately \$65.7 million with an employer net pension liability of \$18.7 million. The funded ratio (available assets/liabilities), which is based on the actuarial analysis, was 78%. The employer contribution rate is 52% of total sworn officers' salaries, while the employee contribution rate is fixed by State Statute at 9.91% of total sworn officers' salaries.

**Illinois Municipal Retirement Fund (IMRF)**

The Village is required to contribute to a state-wide pension plan for its non-sworn employees who work in excess of 1,000 hours annually. The IMRF employer contribution rate changed from 10.1% in calendar year 2022 to 8.77% in calendar year 2023, while the employee contribution rate is fixed at 4.5% of an employee's salary.

We appreciate the cooperation of the Village Board, Village staff, and other community stakeholders in the development of the fiscal year 2024 Budget. We look forward to more progress for the Vernon Hills community in the coming year.

Respectfully,



Kevin Timony  
Village Manager / Village Clerk



Thomas J. Lyons  
Finance Director / Village Treasurer



## **SECTION 2: FINANCIAL SUMMARIES**

### FUND ACCOUNTING OVERVIEW

The annual budget of the Village is prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units, hereinafter referred to as generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The Village uses funds to report on its financial position and the changes in financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Village functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into the following categories: governmental, proprietary, and fiduciary.

**Governmental funds** are used to account for all or most of a Village's general activities, including the collections and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted, or assigned for the acquisition or construction of capital assets (capital project funds), the funds committed, restricted, or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund. The Village adopts and annual budget for the following governmental funds:

General Fund [MAJOR FUND] – This fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund. The Village also adopts budgets for several sub funds of the General Fund. These sub funds include: the Capital Fund, Vernon Hills Days Fund, Metra Parking Fund, DUI Fund, Drug Forfeiture Fund, and the State Seizure Fund.

#### *Special Revenue Funds:*

Town Center TIF Fund [MAJOR FUND] – This fund is used to account for the financing of improvements in the Village's Town Center Tax Increment Financing Redevelopment Project Area. Financing is being provided by increment revenues from real property taxes.

Milwaukee Ave./Townline Rd. TIF Fund (Melody Farm) [MAJOR FUND] – This fund is used to account for the financing of improvements in the Village's Milwaukee Ave./Townline Rd. Tax Increment Financing Redevelopment Project Area. Financing is being provided by increment revenues from real property taxes.

Hawthorn Mall TIF Fund – This fund is used to account for the financing of improvements in the Village's Tax Increment Financing Redevelopment Project Area. Financing is being provided by increment revenues from real property taxes.

Motor Fuel Tax Fund – This fund is used to account for monthly motor fuel tax revenues received from the State of Illinois (State) and expenditures related to the Village's annual road rehabilitation and construction program.

Dispatch Center Fund – This fund is used to account for the activities the police and fire dispatch covering regional operations.

**Proprietary funds** are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the Village (internal service funds). The Village uses internal service funds to account for the equipment replacement activities. The Village adopts an annual budget for the following proprietary funds:

*Enterprise Fund:*

Golf Course Fund – This fund is used to account for the transactions of the Municipal Golf Course.

*Internal Service Fund:*

Equipment Replacement Fund – This fund is used to account for the accumulation of funds to replace large equipment. Departments are charged for the use of the equipment.

**Fiduciary funds** are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). The Village utilizes a pension trust fund which is generally used to account for assets that the Village holds in a fiduciary capacity. The Village reports but does not adopt an annual budget for the following fiduciary fund:

*Pension Trust Fund:*

Police Pension Fund – This fund is used to account for the accumulation of resources to pay pension costs to the Village's police officers.

### SUMMARY OF PROJECTED FY 2023 RESULTS

#### REVENUES AND OTHER FINANCING SOURCES

##### GENERAL FUND AND SUBFUNDS

FUND	FY23 BUDGET	FY23 PROJECTED	OVER/(UNDER) BUDGET (DOLLARS)	OVER/(UNDER) BUDGET (%)
General Fund	\$ 34,135,408	\$ 41,298,412	\$ 7,163,004	21%
<i>Subfunds</i>				
Capital Fund	\$ 2,526,666	\$ 2,534,435	\$ 7,769	0%
Vernon Hills Days Fund	73,000	156,700	83,700	115%
Metra Parking	8,500	21,347	12,847	151%
DUI Fund	10,000	10,000	-	0%
Drug Forfeiture Fund	1,000	18,250	17,250	1725%
State Seizure Fund	-	-	-	n/a
<b>Total General Fund w/Subfunds</b>	<b>\$ 36,754,574</b>	<b>\$ 44,039,144</b>	<b>\$ 7,284,570</b>	<b>20%</b>

##### SPECIAL REVENUE FUNDS

FUND	FY23 BUDGET	FY23 PROJECTED	OVER/(UNDER) BUDGET (DOLLARS)	OVER/(UNDER) BUDGET (%)
Motor Fuel Tax Fund	\$ 1,695,000	\$ 1,454,841	\$ (240,159)	-14%
Dispatch Center Fund	1,785,600	1,806,900	21,300	1%
VHTC TIF Fund	2,250,850	2,426,009	175,159	8%
Mellody Farm TIF Fund	4,229,610	4,457,377	227,767	5%
Hawthorn Mall TIF Fund	40,810	41,608	798	2%
<b>Total Special Revenue Funds</b>	<b>\$ 10,001,870</b>	<b>\$ 10,186,735</b>	<b>\$ 184,865</b>	<b>2%</b>

##### PROPRIETARY FUNDS

FUND	FY23 BUDGET	FY23 PROJECTED	OVER/(UNDER) BUDGET (DOLLARS)	OVER/(UNDER) BUDGET (%)
Golf Course Fund	\$ 453,566	\$ 419,774	\$ (33,792)	-7%
Replacement Fund	387,690	402,687	14,997	4%
<b>Total Proprietary Funds</b>	<b>\$ 841,256</b>	<b>\$ 822,461</b>	<b>\$ (18,795)</b>	<b>-2%</b>

### SUMMARY OF PROJECTED FY 2023 RESULTS

#### EXPENDITURES AND OTHER FINANCING USES

##### GENERAL FUND AND SUBFUNDS

FUND	FY23 BUDGET	FY23 PROJECTED	OVER/(UNDER) BUDGET (DOLLARS)	OVER/(UNDER) BUDGET (%)
General Fund	\$ 31,740,524	\$ 33,118,739	\$ 1,378,215	4%
<i>Subfunds</i>				
Capital Fund	\$ 2,713,500	\$ 1,457,522	\$ (1,255,978)	-46%
Vernon Hills Days Fund	198,060	230,883	32,823	17%
Metra Parking	86,560	68,288	(18,272)	-21%
DUI Fund	-	-	-	n/a
Drug Forfeiture Fund	25,000	9,047	(15,953)	-64%
State Seizure Fund	-	22,500	22,500	n/a
<b>Total General Fund w/Subfunds</b>	<b>\$ 34,763,644</b>	<b>\$ 34,906,979</b>	<b>\$ 143,335</b>	<b>0%</b>

##### SPECIAL REVENUE FUNDS

FUND	FY23 BUDGET	FY23 PROJECTED	OVER/(UNDER) BUDGET (DOLLARS)	OVER/(UNDER) BUDGET (%)
Motor Fuel Tax Fund	\$ 2,464,000	\$ 2,106,998	\$ (357,002)	-14%
Dispatch Center Fund	2,941,596	2,395,769	(545,827)	-19%
VHTC TIF Fund	1,628,795	1,579,583	(49,212)	-3%
Mellody Farm TIF Fund	1,769,435	1,737,580	(31,855)	-2%
Hawthorn Mall TIF Fund	35,000	35,000	-	0%
<b>Total Special Revenue Funds</b>	<b>\$ 8,838,826</b>	<b>\$ 7,854,930</b>	<b>\$ (983,896)</b>	<b>-11%</b>

##### PROPRIETARY FUNDS

FUND	FY23 BUDGET	FY23 PROJECTED	OVER/(UNDER) BUDGET (DOLLARS)	OVER/(UNDER) BUDGET (%)
Golf Course Fund	\$ 509,477	\$ 502,584	\$ (6,894)	-1%
Replacement Fund	553,000	554,197	1,197	0%
<b>Total Proprietary Funds</b>	<b>\$ 1,062,477</b>	<b>\$ 1,056,781</b>	<b>\$ (5,697)</b>	<b>-1%</b>

### SUMMARY OF PROJECTED FY 2023 RESULTS

#### REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE/NET POSITION

##### GENERAL FUND AND SUBFUNDS

FUND	(AUDITED)	REVENUE & OTHER	EXPENDITURES &	SURPLUS (DEFICIT)	PROJECTED
	APRIL 30, 2022	FINANCING	OTHER		APRIL 30, 2023
	FUND BALANCE	SOURCES	FINANCING USES		FUND BALANCE
General Fund	\$ 33,532,222	\$ 41,298,462	\$ 33,118,739	\$ 8,179,723	\$ 41,711,945
<i>Subfunds</i>					
Capital Fund	\$ 1,331,792	\$ 2,534,435	\$ 1,457,522	\$ 1,076,913	\$ 2,408,705
Vernon Hills Days Fund	98,895	156,700	230,883	(74,183)	24,712
Metra Parking	70,193	21,347	68,288	(46,942)	23,251
DUI Fund	123,884	10,000	-	10,000	133,884
Drug Forfeiture Fund	1,000	18,250	9,047	9,203	10,203
State Seizure Fund	26,081	-	22,500	(22,500)	3,581
<b>Total General Fund w/Subfunds</b>	<b>\$ 35,184,067</b>	<b>\$ 44,039,194</b>	<b>\$ 34,906,979</b>	<b>\$ 9,132,214</b>	<b>\$ 44,316,281</b>

##### SPECIAL REVENUE FUNDS

FUND	(AUDITED)	REVENUE & OTHER	EXPENDITURES &	SURPLUS (DEFICIT)	PROJECTED
	APRIL 30, 2022	FINANCING	OTHER		APRIL 30, 2023
	FUND BALANCE	SOURCES	FINANCING USES		FUND BALANCE
Motor Fuel Tax Fund	\$ 2,296,969	\$ 1,454,841	\$ 2,106,998	\$ (652,157)	\$ 1,644,812
Dispatch Center Fund	1,505,208	1,806,900	2,395,769	(588,869)	916,339
VHTC TIF Fund	2,179,492	2,426,009	1,579,583	846,426	3,025,918
Mellody Farm TIF Fund	3,560,151	4,457,377	1,737,580	2,719,797	6,279,948
Hawthorn Mall TIF Fund	(10,920)	41,608	35,000	6,608	(4,313)
<b>Total Special Revenue Funds</b>	<b>\$ 9,530,900</b>	<b>\$ 10,186,735</b>	<b>\$ 7,854,930</b>	<b>\$ 2,331,805</b>	<b>\$ 11,862,705</b>

##### PROPRIETARY FUNDS

FUND	(AUDITED)	REVENUE & OTHER	EXPENDITURES &	SURPLUS (DEFICIT)	PROJECTED
	APRIL 30, 2022	FINANCING	OTHER		APRIL 30, 2023
	NET POSITION	SOURCES	FINANCING USES		NET POSITION
Golf Course Fund	\$ 317,031	\$ 419,774	\$ 502,584	\$ (82,810)	\$ 234,221
Replacement Fund	2,813,256	402,687	554,197	(151,510)	2,661,746
<b>Total Proprietary Funds</b>	<b>\$ 3,130,287</b>	<b>\$ 822,461</b>	<b>\$ 1,056,781</b>	<b>\$ (234,320)</b>	<b>\$ 2,895,967</b>

### ANNUAL BUDGET SUMMARY

### REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE/NET POSITION

#### GENERAL FUND AND SUBFUNDS

FUND	PROJECTED APRIL 30, 2023 FUND BALANCE	REVENUE & OTHER FINANCING SOURCES	EXPENDITURES & OTHER FINANCING USES	SURPLUS (DEFICIT)	PROJECTED APRIL 30, 2024 FUND BALANCE
General Fund	\$ 41,711,945	\$ 38,537,021	\$ 33,588,875	\$ 4,948,146	\$ 46,660,091
<i>Subfunds</i>					
Capital Fund	\$ 2,408,705	\$ 1,833,916	\$ 2,988,522	\$ (1,154,606)	\$ 1,254,099
Vernon Hills Days Fund	24,712	95,000	207,860	(112,860)	(88,148)
Metra Parking	23,251	21,047	90,560	(69,514)	(46,262)
DUI Fund	133,884	10,000	27,500	(17,500)	116,384
Drug Forfeiture Fund	10,203	-	-	-	10,203
State Seizure Fund	3,581	-	-	-	3,581
<b>Total General Fund w/Subfunds</b>	<b>\$ 44,316,281</b>	<b>\$ 40,496,984</b>	<b>\$ 36,903,317</b>	<b>\$ 3,593,666</b>	<b>\$ 47,909,948</b>

#### SPECIAL REVENUE FUNDS

FUND	PROJECTED APRIL 30, 2023 FUND BALANCE	REVENUE & OTHER FINANCING SOURCES	EXPENDITURES & OTHER FINANCING USES	SURPLUS (DEFICIT)	PROJECTED APRIL 30, 2024 FUND BALANCE
Motor Fuel Tax Fund	\$ 1,644,812	\$ 2,204,480	\$ 3,023,375	\$ (818,896)	\$ 825,917
Dispatch Center Fund	916,339	2,178,000	2,867,082	(689,082)	227,257
VHTC TIF Fund	3,025,918	2,488,726	1,881,125	607,601	3,633,519
Mellody Farm TIF Fund	6,279,948	4,562,607	1,718,288	2,844,319	9,124,267
Hawthorn Mall TIF Fund	(4,313)	52,004	102,000	(49,996)	(54,309)
<b>Total Special Revenue Funds</b>	<b>\$ 11,862,705</b>	<b>\$ 11,485,817</b>	<b>\$ 9,591,870</b>	<b>\$ 1,893,947</b>	<b>\$ 13,756,651</b>

#### PROPRIETARY FUNDS

FUND	PROJECTED APRIL 30, 2023 NET POSITION	REVENUE & OTHER FINANCING SOURCES	EXPENDITURES & OTHER FINANCING USES	SURPLUS (DEFICIT)	PROJECTED APRIL 30, 2024 NET POSITION
Golf Course Fund	\$ 234,221	\$ 486,279	\$ 551,084	\$ (64,805)	\$ 169,416
Replacement Fund	2,661,746	402,690	1,403,000	(1,000,310)	1,661,436
<b>Total Proprietary Funds</b>	<b>\$ 2,895,967</b>	<b>\$ 888,969</b>	<b>\$ 1,954,084</b>	<b>\$ (1,065,115)</b>	<b>\$ 1,830,852</b>

### DEBT SUMMARY

BOND DESCRIPTION	PURPOSE	PRINCIPAL		FY 2024 DEBT SERVICE PAYMENTS			MATURITY DATE
		ORIGINAL ISSUE AMOUNT	OUTSTANDING AS OF MAY 1, 2023	PRINCIPAL	INTEREST	TOTAL	
<b>SELF-SUPPORTING DEBT</b>							
G.O. Bonds, Series 2012A	Town Center TIF	7,850,000	3,700,000	800,000	79,000	879,000	12/30/2026
G.O. Bonds, Series 2014	Town Center TIF	995,000	380,000	190,000	9,025	199,025	3/30/2025
G.O. Refunding Bonds, Series 2015B	Town Center TIF	5,255,000	1,900,000	455,000	44,725	499,725	12/30/2026
G.O. Bonds, Series 2017	Mellody Farm TIF	20,190,000	17,295,000	1,005,000	585,313	1,590,313	3/30/2037
		<b>34,290,000</b>	<b>23,275,000</b>	<b>2,450,000</b>	<b>718,063</b>	<b>3,168,063</b>	
<b>DEBT REQUIRING VILLAGE RESOURCES</b>							
G.O. Refunding Bonds, Series 2012B	Police Station	1,625,000	450,000	145,000	10,510	155,510	3/30/2026
G.O. Bonds, Series 2014	Police Station	3,520,000	2,240,000	180,000	66,060	246,060	3/30/2034
G.O. Bonds, Series 2014	Com. Center	1,115,000	400,000	-	10,708	10,708	3/30/2027
G.O. Bonds, Series 2015A - Capital	Capital Improv.	2,005,000	1,080,000	150,000	32,925	182,925	3/30/2034
		<b>8,265,000</b>	<b>4,170,000</b>	<b>475,000</b>	<b>120,203</b>	<b>595,203</b>	
<b>TOTAL</b>		<b>\$ 42,555,000</b>	<b>\$ 27,445,000</b>	<b>\$ 2,925,000</b>	<b>\$ 838,266</b>	<b>\$ 3,763,266</b>	

### CREDIT RATING

S&P Global Ratings assigned a credit rating of AAA to the Village during its most recent issuance of General Obligation Bonds in 2017. This is the highest rating possible on a 10-level rating scale from D (lowest) to AAA (highest). This rating reflects a strong credit position.



## **SECTION 3: GENERAL FUND**



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>GENERAL FUND W/SUBFUNDS</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 18,825,948	\$ 23,360,304	\$ 21,909,488	\$ 25,958,385	\$ 25,807,282
LOCAL TAXES	5,361,988	6,959,419	6,497,000	7,611,226	7,494,000
LICENSES, PERMITS, AND FEES	2,576,073	3,209,715	3,038,900	2,128,202	3,381,272
FINES AND FORFEITURES	206,181	226,367	270,500	270,500	235,100
GRANTS AND DONATIONS	1,121,401	75,314	1,809,700	3,619,400	9,000
CHARGES FOR SERVICES	214,000	400,744	499,420	591,000	523,414
LEASE AND RENTAL INCOME	409,074	359,708	371,266	381,031	357,266
INVESTMENT INCOME	81,139	33,522	50,000	1,009,550	1,009,250
SALES	15,062	9,080	2,000	53,300	10,000
OTHER INCOME	373	301	6,300	6,600	10,400
REIMBURSEMENTS	505,604	428,895	100,000	210,000	160,000
<b>TOTAL REVENUES</b>	<b>\$ 29,316,843</b>	<b>\$ 35,063,369</b>	<b>\$ 34,554,574</b>	<b>\$ 41,839,194</b>	<b>\$ 38,996,984</b>
<b>EXPENDITURES</b>					
GENERAL FUND	\$ 25,125,544	\$ 27,524,816	\$ 28,647,704	\$ 30,011,285	\$ 31,438,875
CAPITAL FUND	2,157,027	1,133,410	2,713,500	1,457,522	2,988,522
VERNON HILLS DAYS FUND	29,500	10,093	198,060	230,883	207,860
METRA PARKING	62,505	79,023	86,560	68,288	90,560
DUI FUND	14,396	-	-	-	27,500
DRUG FORFEITURE FUND	26,714	-	25,000	9,047	-
STATE SEIZURE FUND	-	20,000	-	22,500	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 27,415,687</b>	<b>\$ 28,767,342</b>	<b>\$ 31,670,824</b>	<b>\$ 31,799,525</b>	<b>\$ 34,753,317</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,901,156</b>	<b>\$ 6,296,028</b>	<b>\$ 2,883,750</b>	<b>\$ 10,039,668</b>	<b>\$ 4,243,666</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFERS IN/(OUT)	\$ (450,186)	\$ (574,215)	\$ (892,820)	\$ (907,454)	\$ (650,000)
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>\$ (450,186)</b>	<b>\$ (574,215)</b>	<b>\$ (892,820)</b>	<b>\$ (907,454)</b>	<b>\$ (650,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 1,450,970</b>	<b>\$ 5,721,813</b>	<b>\$ 1,990,930</b>	<b>\$ 9,132,214</b>	<b>\$ 3,593,666</b>
<b>FUND BALANCE - BEGINNING</b>	<b>28,011,284</b>	<b>29,462,254</b>	<b>35,184,067</b>	<b>35,184,067</b>	<b>44,316,281</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 29,462,254</b>	<b>\$ 35,184,067</b>	<b>\$ 37,174,997</b>	<b>\$ 44,316,281</b>	<b>\$ 47,909,948</b>



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>GENERAL FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 18,608,552	\$ 23,148,490	\$ 21,689,488	\$ 25,737,866	\$ 25,587,282
LOCAL TAXES	5,361,988	6,959,419	6,497,000	7,611,226	7,494,000
LICENSES, PERMITS, AND FEES	2,568,991	3,199,902	3,030,400	2,109,155	3,362,225
FINES AND FORFEITURES	196,943	217,194	260,500	260,500	225,100
GRANTS AND DONATIONS	1,121,401	14,937	1,807,700	3,615,400	4,000
CHARGES FOR SERVICES	214,000	400,994	428,420	438,300	433,414
LEASE AND RENTAL INCOME	302,408	253,042	264,600	274,365	250,600
INVESTMENT INCOME	80,825	33,438	50,000	1,000,000	1,000,000
SALES	-	9,080	1,000	35,050	10,000
OTHER INCOME	373	301	6,300	6,600	10,400
REIMBURSEMENTS	505,604	428,895	100,000	210,000	160,000
<b>TOTAL REVENUES</b>	<b>\$ 28,961,084</b>	<b>\$ 34,665,693</b>	<b>\$ 34,135,408</b>	<b>\$ 41,298,462</b>	<b>\$ 38,537,021</b>
<b>EXPENDITURES</b>					
ADMINISTRATION	\$ 2,919,934	\$ 3,080,571	\$ 3,540,635	\$ 3,460,879	\$ 3,501,408
PUBLIC WORKS	4,931,231	5,037,177	6,185,501	6,258,093	6,365,999
POLICE	10,311,007	11,332,278	11,418,660	11,734,084	12,141,573
JUDICIARY	366,273	342,213	445,000	445,000	435,000
PRESIDENT AND BOARD	99,353	102,666	121,142	125,642	135,642
COMMUNITY DEVELOPMENT	972,058	979,746	915,561	998,663	985,732
COMMITTEES	9,377	14,661	20,650	20,650	25,150
FIRE AND POLICE COMMISSION	12,463	35,644	16,700	17,912	18,200
EVENTS	2,032	56,927	81,900	86,840	88,300
GENERAL PURPOSE	39,990	97,854	-	50,567	91,000
DEBT SERVICE	584,433	590,733	591,955	591,955	597,203
PAYMENT IN LIEU OF TAXES	-	-	-	-	623,668
ECONOMIC INCENTIVES	4,709,596	5,854,344	4,820,000	6,221,000	6,280,000
CONTINGENCY	167,796	1	490,000	-	150,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,125,544</b>	<b>\$ 27,524,816</b>	<b>\$ 28,647,704</b>	<b>\$ 30,011,285</b>	<b>\$ 31,438,875</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 3,835,539</b>	<b>\$ 7,140,877</b>	<b>\$ 5,487,704</b>	<b>\$ 11,287,177</b>	<b>\$ 7,098,146</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFERS IN	\$ 2,052,194	\$ -	\$ -	\$ -	\$ -
TRANSFER TO GOLF FUND	(650,000)	-	-	-	-
TRANSFER TO SUMMER CELEBRATION	(400,000)	-	-	-	-
TRANSFER TO DISPATCH FUND	(1,270,000)	-	(300,000)	(300,000)	(650,000)
TRANSFER TO CAPITAL FUND	(2,995,935)	(3,485,000)	(2,200,000)	(2,200,000)	(1,500,000)
TRANSFER TO VHTC TIF FUND	(481,232)	(200,223)	(204,600)	(212,637)	-
TRANSFER TO MELLODY FARM TIF FUND	-	(373,992)	(384,510)	(391,034)	-
TRANSFER TO HAWTHORN MALL TIF FUND	-	-	(3,710)	(3,783)	-
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>\$ (3,744,973)</b>	<b>\$ (4,059,215)</b>	<b>\$ (3,092,820)</b>	<b>\$ (3,107,454)</b>	<b>\$ (2,150,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 90,567</b>	<b>\$ 3,081,662</b>	<b>\$ 2,394,884</b>	<b>\$ 8,179,723</b>	<b>\$ 4,948,146</b>
<b>FUND BALANCE - BEGINNING</b>	<b>30,359,993</b>	<b>30,450,560</b>	<b>33,532,222</b>	<b>33,532,222</b>	<b>41,711,945</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 30,450,560</b>	<b>\$ 33,532,222</b>	<b>\$ 35,927,106</b>	<b>\$ 41,711,945</b>	<b>\$ 46,660,091</b>



# FY 2024 ANNUAL BUDGET

## REVENUES AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

GENERAL FUND		ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2021	FY 2022	BUDGET FY 2023	ACTUAL FY 2023	BUDGET FY 2024
<b>REVENUES</b>						
<b>INTERGOVERNMENTAL</b>						
01-410001-	SALES TAXES	\$ 13,955,122	\$ 17,776,659	\$ 16,560,000	\$ 19,737,389	\$ 19,750,000
01-410003-	USE TAXES	1,121,555	1,014,543	1,006,875	1,071,000	1,078,296
01-410005-	CANNABIS USE TAX	22,221	48,242	52,358	44,571	45,914
01-410010-	INCOME TAX	2,878,887	3,721,465	3,552,255	4,311,000	4,184,573
01-410040-	TELECOMMUNICATIONS SIMPLD TAX	625,548	577,639	514,000	566,000	523,000
01-410080-	REPLACEMENT TAX	5,092	9,942	4,000	7,750	5,500
01-410081-	GAMBLING TAX	128	-	-	156	-
<b>TOTAL INTERGOVERNMENTAL</b>		\$ 18,608,552	\$ 23,148,490	\$ 21,689,488	\$ 25,737,866	\$ 25,587,282
<b>LOCAL TAXES</b>						
01-410002-	HOME RULE SALES TAX	3,008,154	3,909,365	3,629,000	4,342,226	4,350,000
01-410020-	ELECTRIC UTILITY TAX	\$ 1,213,494	\$ 1,242,729	\$ 1,275,000	\$ 1,229,000	\$ 1,204,000
01-410060-	AMUSEMENT TAX	17,207	137,527	175,000	173,000	173,000
01-410320-	HOTEL MOTEL TAX	72,700	190,558	178,000	267,000	267,000
01-410350-	FOOD & BEVERAGE TAX	1,050,433	1,479,240	1,240,000	1,600,000	1,500,000
<b>TOTAL LOCAL TAXES</b>		\$ 5,361,988	\$ 6,959,419	\$ 6,497,000	\$ 7,611,226	\$ 7,494,000
<b>LICENSES, PERMITS, AND FEES</b>						
01-430130-	BUSINESS LICENSES	\$ 188,718	\$ 258,285	\$ 230,000	\$ 230,000	\$ 204,925
01-430145-	SOLICITOR LICENSES	900	3,500	1,000	1,000	1,000
01-430152-	OUTDOOR SEATING & MERCH DIST	750	-	500	500	500
01-430170-	PLAN REVIEW FEE	144,927	298,714	368,000	150,000	270,000
01-430172-	ZONING VARIATION FEE	900	925	500	1,325	500
01-430174-	SPECIAL USE REQUEST FEE	5,250	5,450	3,000	7,000	3,000
01-430179-	COMMERCIAL CONSTR - OTHER	-	-	285,000	385,000	716,000
01-430180-	CONSTRUCTION FEE	881,143	1,672,857	-	-	-
01-430182-	TEMPORARY OCCUPANCY FEE	4,350	4,200	3,900	3,900	3,900
01-430183-	MISC INSPECTION FEE	-	50	-	-	-
01-430184-	REINSPECTION FEE	400	200	500	1,050	500
01-430185-	COMMERCIAL CONSTR - NEW	-	-	1,275,000	500,000	1,200,000
01-430188-	RESIDENTIAL CONSTR - NEW	-	-	21,000	21,000	25,000
01-430189-	RESIDENTIAL CONSTR - OTHER	-	-	88,000	88,000	204,000
01-430190-	ELEVATOR LICENSE FEES	-	-	23,000	23,000	23,000
01-430191-	ELEVATOR LICENSE FEE	18,593	19,887	-	-	-
01-430192-	SIGN FEE	8,050	8,217	8,000	10,500	11,700
01-430193-	BLDNG SERVICES & ADMN FEE	25,022	34,694	20,000	20,000	20,000
01-430194-	SOIL & EROSION CONTROL FEE	-	-	-	-	-
01-430196-	MOWING FEE	-	2,250	-	-	-
01-430198-	ELEVATOR PERMIT FEES	-	-	4,000	4,000	4,000
01-430660-	SUBDIVISION ENG REV/INSP FEE	742,321	267,331	140,000	220,000	140,000
01-440220-	CULTURAL/COMMUNITY FEES	19,500	178,150	118,000	5,000	118,000
01-440250-	PASSPORT FEES	8,288	12,496	9,000	5,880	-
01-440550-	CABLE FRANCHISE FEE	350,478	331,224	315,000	315,000	324,000
01-440555-	AT&T VIDEO SERVICE FRANCHISE	85,450	67,870	83,000	83,000	58,000
01-440560-	TELEPHONE FRANCHISE FEE	11,503	11,503	11,500	11,500	11,500



# FY 2024 ANNUAL BUDGET

## REVENUES AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

GENERAL FUND		ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
		FY 2021	FY 2022	BUDGET FY 2023	ACTUAL FY 2023	BUDGET FY 2024
01-440610-	PARKING PERMIT FEES	2,385	1,730	1,500	1,500	1,500
01-440620-	POLICE REPORT FEES	3,065	3,432	4,000	4,000	4,000
01-440625-	SEX OFFENDER REGISTRATION FEE	470	245	500	500	500
01-440626-	FINGER PRINT FEES	90	150	500	500	500
01-440630-	ADMINISTRATIVE HEARING FEE	-	534	400	400	500
01-440670-	TOWING FEES	6,635	10,745	10,000	10,000	10,000
01-440672-	IMPOUNDING FEES	310	40	500	500	500
01-440950-	NSF ADMN FEES	100	275	100	100	200
01-470900-	MISCELLANEOUS FEES	59,393	4,948	5,000	5,000	5,000
<b>TOTAL LICENSES, PERMITS, AND FEES</b>		\$ 2,568,991	\$ 3,199,902	\$ 3,030,400	\$ 2,109,155	\$ 3,362,225
<b>FINES AND FORFEITURES</b>						
01-430195-	FORFEITED COMPLETION BOND	\$ 38,379	\$ 65,489	\$ 50,000	\$ 50,000	\$ 50,000
01-450610-	TRAFFIC FINES	127,682	106,336	155,000	155,000	125,000
01-450620-	PARKING FINES	21,682	28,779	38,500	38,500	35,000
01-450625-	ADJUDICATION FINES	7,100	9,491	9,500	9,500	10,000
01-450630-	FALSE ALARM FINES	2,100	7,100	7,500	7,500	5,100
<b>TOTAL FINES AND FORFEITURES</b>		\$ 196,943	\$ 217,194	\$ 260,500	\$ 260,500	\$ 225,100
<b>GRANTS AND DONATIONS</b>						
01-420100-	GRANT REVENUE	\$ 1,121,401	\$ 14,937	\$ 1,807,700	\$ 3,615,400	\$ 4,000
<b>TOTAL GRANTS AND DONATIONS</b>		\$ 1,121,401	\$ 14,937	\$ 1,807,700	\$ 3,615,400	\$ 4,000
<b>CHARGES FOR SERVICES</b>						
01-440479-	PARK DISTRICT POLICE CONTRIB	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
01-440660-	POLICE SERVICE FEES - SRO	174,000	192,758	184,420	194,300	190,414
01-440699-	POLICE DETAIL REVENUE	-	168,236	204,000	204,000	203,000
<b>TOTAL CHARGES FOR SERVICES</b>		\$ 214,000	\$ 400,994	\$ 428,420	\$ 438,300	\$ 433,414
<b>LEASE AND RENTAL INCOME</b>						
01-440580-	CELL TOWER RENTAL FEES	\$ 252,363	\$ 217,036	\$ 225,000	\$ 225,000	\$ 202,000
01-440825-	VHAC CONCESSION FEES	(6,544)	-	4,000	13,765	13,000
01-440872-	GENEALOGICAL SOCIETY RENT	1,200	1,200	1,200	1,200	1,200
01-440875-	POLICE ANNEX RENT	14,400	14,400	14,400	14,400	14,400
01-470840-	WHITE DEER LEASE	40,989	20,406	20,000	20,000	20,000
<b>TOTAL LEASE AND RENTAL INCOME</b>		\$ 302,408	\$ 253,042	\$ 264,600	\$ 274,365	\$ 250,600
<b>INVESTMENT INCOME</b>						
01-480750-	INTEREST INCOME	\$ 169,527	\$ 64,328	\$ 50,000	\$ 1,000,000	\$ 1,000,000
01-480755-	DISCOUNT/PREMIUM INCOME	21,799	-	-	-	-
01-480758-	INVESTMENT MARKET VALUE ADJ	(110,502)	(30,890)	-	-	-
<b>TOTAL INVESTMENT INCOME</b>		\$ 80,825	\$ 33,438	\$ 50,000	\$ 1,000,000	\$ 1,000,000
<b>SALES</b>						
0116026-440816-	EVENT SALES - 4TH OF JULY	\$ -	\$ -	\$ -	\$ 50	\$ -
01-470800-	SALES OF SURPLUS PROPERTY	-	9,080	1,000	35,000	10,000
<b>TOTAL SALES</b>		\$ -	\$ 9,080	\$ 1,000	\$ 35,050	\$ 10,000



# FY 2024 ANNUAL BUDGET

## REVENUES AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

<b>GENERAL FUND</b>		<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>OTHER INCOME</b>						
01-440850-	RECYCLING FEES	\$ 372	\$ 301	\$ 300	\$ 600	\$ 400
01-440860-	SENIOR ART PROGRAM REIM	-	-	6,000	6,000	10,000
<b>TOTAL OTHER INCOME</b>		<b>\$ 372</b>	<b>\$ 301</b>	<b>\$ 6,300</b>	<b>\$ 6,600</b>	<b>\$ 10,400</b>
<b>REIMBURSEMENTS</b>						
01-420120-	POLICE TRAINING	174	2,784	-	-	-
01-460150-	PROPERTY & LIAB INS REIMB	9,308	13,748	10,000	10,000	10,000
01-470815-	WELLNESS PROGRAM REVENUES	51,176	-	-	-	-
01-470905-	MISCELLANEOUS REIMBURSABLES	444,946	412,363	90,000	200,000	150,000
<b>TOTAL REIMBURSEMENTS</b>		<b>\$ 505,604</b>	<b>\$ 428,895</b>	<b>\$ 100,000</b>	<b>\$ 210,000</b>	<b>\$ 160,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 28,961,082</b>	<b>\$ 34,665,693</b>	<b>\$ 34,135,408</b>	<b>\$ 41,298,462</b>	<b>\$ 38,537,021</b>
<b>OTHER FINANCING SOURCES (OFS)</b>						
<b>TRANSFERS IN</b>						
01-499993-	TRANSFER FROM TIF FUND	\$ 2,052,194	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS IN</b>		<b>\$ 2,052,194</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL OTHER FINANCING SOURCES (OFS)</b>		<b>\$ 2,052,194</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES AND OFS</b>		<b>\$ 31,013,277</b>	<b>\$ 34,665,693</b>	<b>\$ 34,135,408</b>	<b>\$ 41,298,462</b>	<b>\$ 38,537,021</b>

FUND / DEPT 01 / 01	<b>ADMINISTRATION</b>
Full – Time Staff	<b>6</b>

### PURPOSE

The Administration Department accounts for the expenses incurred by the Village Manager, Human Resources, Finance, Information Technology, and the Cable Studio. The Manager’s Office provides organizational leadership; coordinates correspondence with elected officials; addresses policy issues; coordinates legal matters; administers the personnel function; and performs record-keeping for the Village.

The Finance Department provides support services to all Village departments. The primary responsibilities of Finance are preparing budgets; preparing for and managing audits; reporting on the financial activities of the Village; purchasing; paying vendors; administering payroll; and managing cash and investments.

The Cable Studio is responsible for recording Board Meetings, communicating with the Vernon Hills community, and coordinating technology to support the administrative functions.

### FINANCIAL SUMMARY

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Salaries and Wages	\$ 687,912	\$ 678,236	\$ 660,360	\$ 711,557	\$ 869,474	\$ 209,114	31.7%
Employee Benefits	189,383	237,043	202,750	200,167	247,754	45,004	22.2%
Contractual Services	1,939,858	2,036,858	2,336,845	2,313,305	2,113,465	(223,380)	-9.6%
Commodities	33,000	34,370	71,465	64,350	75,150	3,685	5.2%
Equipment	69,781	94,065	269,215	171,500	195,565	(73,650)	-27.4%
<b>Total</b>	<b>\$ 2,919,934</b>	<b>\$ 3,080,571</b>	<b>\$ 3,540,635</b>	<b>\$ 3,460,879</b>	<b>\$ 3,501,408</b>	<b>\$ (39,227)</b>	<b>-1.1%</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(ADMINISTRATION)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
--	-------------------	-------------------	------------------------------	--------------------------------	------------------------------

#### EXPENDITURES

##### DEPARTMENT: ADMINISTRATION

##### DIVISION: GENERAL ADMINISTRATION

##### EMPLOYEE BENEFITS

0101001-510110- UNEMPLOYMENT COMPENS	\$ 4,380	\$ (2,426)	\$ 8,000	\$ 8,000	\$ 4,000
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 4,380</b>	<b>\$ (2,426)</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 4,000</b>

##### CONTRACTUAL SERVICES

0101001-520020- POSTAL CHARGES	\$ 7,993	\$ 7,953	\$ 13,000	\$ 13,000	\$ 13,000
0101001-520230- OFFICE EQUIPMENT MTNC	2,080	2,287	3,675	3,675	3,675
0101001-520330- OFFICE EQUIPMENT REPAIR	-	1,244	-	600	-
0101001-520400- SUBSCRIPTIONS & DUES	49,266	49,895	50,190	56,500	52,190
0101001-520530- MEDICAL SERVICES	4,590	5,418	18,200	18,200	7,700
0101001-520990- CONTRACT SVC NOT ELSE CLASS	1,139	1,575	5,500	5,500	10,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 65,068</b>	<b>\$ 68,371</b>	<b>\$ 90,565</b>	<b>\$ 97,475</b>	<b>\$ 86,565</b>

##### COMMODITIES

0101001-530010- OFFICE SUPPLIES	\$ 6,591	\$ 5,219	\$ 6,500	\$ 6,500	\$ 6,500
0101001-530020- PRINTING	2,115	1,308	2,600	2,600	2,600
0101001-530030- FOOD SUPPLIES	1,868	1,218	3,650	3,650	5,350
0101001-530990- SUPPLIES NOT ELSE CLASSIFIED	319	934	1,000	1,000	1,000
<b>TOTAL COMMODITIES</b>	<b>\$ 10,894</b>	<b>\$ 8,679</b>	<b>\$ 13,750</b>	<b>\$ 13,750</b>	<b>\$ 15,450</b>

##### EQUIPMENT

0101001-540010- OFFICE FURNITURE & EQUIPMENT	\$ -	\$ 125	\$ -	\$ -	\$ -
0101001-540070- EQUIPMENT NOT ELSE CLASS	238	15	-	-	-
<b>TOTAL EQUIPMENT</b>	<b>\$ 238</b>	<b>\$ 140</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### TOTAL DIVISION: GENERAL ADMINISTRATION

	<b>\$ 80,580</b>	<b>\$ 74,764</b>	<b>\$ 112,315</b>	<b>\$ 119,225</b>	<b>\$ 106,015</b>
--	------------------	------------------	-------------------	-------------------	-------------------

##### DIVISION: MANAGER'S OFFICE

##### SALARIES AND WAGES

0101002-500010- FULL-TIME PERMANENT SALARIES	\$ 494,114	\$ 517,482	\$ 498,400	\$ 510,150	\$ 545,449
0101002-500020- OVERTIME	6,030	4,206	5,200	2,500	4,200
0101002-500030- PART-TIME/SEASONAL SALARIES	9,034	6,981	9,000	9,000	-
0101002-500070- VILLAGE SHARE DEFERRED COMP	38,135	21,013	17,500	16,500	17,500
0101002-500100- FITNESS PREMIUM	-	-	1,600	400	1,600
0101002-500110- CAREER DEVELOPMENT/PREMIUM PAY	12,024	12,368	12,400	12,658	2,800
0101002-500120- LONGEVITY	700	700	700	700	700
0101002-500140- TAXABLE VEHICLE ALLOWANCE PAY	11,932	11,933	11,160	11,160	11,160
0101002-500150- SICK EXCESS BALANCE PAY	1,768	1,387	1,200	1,200	1,700
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 573,737</b>	<b>\$ 576,070</b>	<b>\$ 557,160</b>	<b>\$ 564,268</b>	<b>\$ 585,109</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

#### (ADMINISTRATION)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>EMPLOYEE BENEFITS</b>					
0101002-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 35,763	\$ 39,456	\$ 41,300	\$ 36,257	\$ 43,459
0101002-510060- EMPLOYER IMRF CONTRIBUTION	56,574	108,363	54,700	45,700	49,856
0101002-510080- HEALTH INSURANCE CONTR	43,044	48,521	53,500	51,831	52,000
0101002-510081- DENTAL INSURANCE CONTRIB	2,786	3,215	3,300	3,300	3,500
0101002-510082- VISION/LIFE INSURANCE	2,373	2,231	2,300	2,300	2,300
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 140,540</b>	<b>\$ 201,785</b>	<b>\$ 155,100</b>	<b>\$ 139,388</b>	<b>\$ 151,115</b>

#### CONTRACTUAL SERVICES

0101002-520020- POSTAL CHARGES	\$ 416	\$ 127	\$ 3,200	\$ 3,200	\$ 3,200
0101002-520400- SUBSCRIPTIONS & DUES	1,185	3,343	3,500	3,500	2,750
0101002-520420- TRAINING & CONFERENCES	1,596	1,806	9,150	1,500	4,650
0101002-520430- LODGING	-	-	3,550	3,550	3,550
0101002-520440- TRANSPORTATION	-	-	1,150	1,150	1,150
0101002-520450- PER DIEM/MEALS/MISC TRAVEL EX	-	319	1,935	1,935	1,935
0101002-520460- LOCAL MILEAGE	11	-	900	900	900
0101002-520540- PROFESSIONAL SVC NOT ELSE CLAS	33,587	28,057	43,500	43,500	62,500
0101002-520710- ADVERTISING	11,388	18,417	24,525	24,525	24,525
0101002-520815- WELLNESS PROGRAM	-	-	2,500	2,500	2,500
0101002-520990- CONTRACT SVC NOT ELSE CLASS	21,785	2,797	6,400	6,400	4,200
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 69,968</b>	<b>\$ 54,866</b>	<b>\$ 100,310</b>	<b>\$ 92,660</b>	<b>\$ 111,860</b>

#### COMMODITIES

0101002-530010- OFFICE SUPPLIES	\$ 1,031	\$ 509	\$ 1,300	\$ 1,000	\$ 1,300
0101002-530020- PRINTING	4,235	-	7,500	7,500	7,500
0101002-530030- FOOD SUPPLIES	439	447	450	450	450
0101002-530050- EMPLOYEE UNIFORMS	300	200	400	400	400
0101002-530150- BOOKS	-	440	100	100	100
0101002-530990- SUPPLIES NOT ELSE CLASSIFIED	-	462	1,500	1,500	1,500
<b>TOTAL COMMODITIES</b>	<b>\$ 6,005</b>	<b>\$ 2,058</b>	<b>\$ 11,250</b>	<b>\$ 10,950</b>	<b>\$ 11,250</b>

#### EQUIPMENT

0101002-540010- OFFICE FURNITURE & EQUIPMENT	\$ -	\$ 350	\$ 500	\$ 500	\$ 500
0101002-540050- INFORMATION TECH EQUIPMENT	201	-	-	-	-
<b>TOTAL EQUIPMENT</b>	<b>\$ 201</b>	<b>\$ 350</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>

#### TOTAL DIVISION: MANAGER'S OFFICE

**\$ 790,451    \$ 835,129    \$ 824,320    \$ 807,766    \$ 859,834**

#### DIVISION: IT

##### CONTRACTUAL SERVICES

0101004-520100- TELEPHONE RENTAL & MTNC	\$ 80,240	\$ 81,442	\$ 133,620	\$ 133,620	\$ 133,620
0101004-520220- INFORMATION TECH EQP MTNC	343,581	353,763	432,600	432,600	444,590
0101004-520230- OFFICE FURN/EQUIPMT MTNC	16,195	23,328	45,900	32,000	37,600
0101004-520540- PROFESSIONAL SVC NOT ELSE CLAS	-	696	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 440,016</b>	<b>\$ 459,228</b>	<b>\$ 612,120</b>	<b>\$ 598,220</b>	<b>\$ 615,810</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

#### (ADMINISTRATION)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>COMMODITIES</b>					
0101004-530160- INFORMATION TECH SUPPLIES	\$ 9,623	\$ 18,023	\$ 36,815	\$ 30,000	\$ 39,200
<b>TOTAL COMMODITIES</b>	\$ 9,623	\$ 18,023	\$ 36,815	\$ 30,000	\$ 39,200
<b>EQUIPMENT</b>					
0101004-540050- INFORMATION TECH EQUIPMENT	\$ 67,478	\$ 87,336	\$ 262,715	\$ 165,000	\$ 189,065
<b>TOTAL EQUIPMENT</b>	\$ 67,478	\$ 87,336	\$ 262,715	\$ 165,000	\$ 189,065
<b>TOTAL DIVISION: IT</b>	<b>\$ 517,117</b>	<b>\$ 564,587</b>	<b>\$ 911,650</b>	<b>\$ 793,220</b>	<b>\$ 844,075</b>
<b>DIVISION: FINANCE OFFICE</b>					
<b>SALARIES AND WAGES</b>					
0101005-500010- FULL-TIME PERMANENT SALARIES	\$ -	\$ -	\$ -	\$ 39,000	\$ 169,315
0101005-500030- PART-TIME/SEASONAL SALARIES	15,160	-	-	-	-
0101005-500100- FITNESS PREMIUM	-	-	-	-	400
0101005-500110- CAREER DEVELOPMENT/PREMIUM PAY	-	-	-	-	3,350
<b>TOTAL SALARIES AND WAGES</b>	\$ 15,160	\$ -	\$ -	\$ 39,000	\$ 173,065
<b>EMPLOYEE BENEFITS</b>					
0101005-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 1,146	\$ -	\$ -	\$ 3,042	\$ 13,239
0101005-510060- EMPLOYER IMRF CONTRIBUTION	2,308	-	-	3,500	11,000
0101005-510080- HEALTH INSURANCE CONTR	-	-	-	6,800	27,200
0101005-510081- DENTAL INSURANCE CONTRIB	-	-	-	475	1,900
0101005-510082- VISION/LIFE INSURANCE	-	-	-	150	600
<b>TOTAL EMPLOYEE BENEFITS</b>	\$ 3,454	\$ -	\$ -	\$ 13,967	\$ 53,939
<b>CONTRACTUAL SERVICES</b>					
0101005-520400- SUBSCRIPTIONS & DUES	\$ 755	\$ 755	\$ 1,000	\$ 1,000	\$ 1,900
0101005-520420- TRAINING & CONFERENCES	-	-	-	-	975
0101005-520430- LODGING	-	-	-	-	400
0101005-520440- TRANSPORTATION	-	-	-	-	250
0101005-520500- AUDITING & MGMT CONSULTING	547,607	584,793	607,000	607,000	386,150
0101005-520710- ADVERTISING	-	-	50	50	50
0101005-520720- SURETY BD, PROPERTY, LIAB INS	776,879	825,006	850,000	850,000	851,100
0101005-520724- INS DEDUCTIBLES - GEN ADMIN	10,538	6,885	15,000	15,500	15,000
0101005-520726- INS DEDUCTIBLES - AUTO	2,402	3,220	25,000	20,000	10,000
0101005-520728- INS DEDUCTIBLES - INFRA & BLDG	9,844	6,044	22,000	18,000	10,000
0101005-520815- WELLNESS PROGRAM	1,895	17,932	-	-	-
0101005-520990- CONTRACT SVC NOT ELSE CLASS	5,455	3,297	5,000	5,000	15,005
<b>TOTAL CONTRACTUAL SERVICES</b>	\$ 1,355,374	\$ 1,447,932	\$ 1,525,050	\$ 1,516,550	\$ 1,290,830



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

#### (ADMINISTRATION)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>COMMODITIES</b>					
0101005-530010- OFFICE SUPPLIES	\$ 540	\$ 156	\$ 1,500	\$ 1,500	\$ 1,500
0101005-530020- PRINTING	1,313	404	2,750	2,750	2,750
0101005-530050- EMPLOYEE UNIFORMS	-	-	-	-	100
<b>TOTAL COMMODITIES</b>	<b>\$ 1,853</b>	<b>\$ 560</b>	<b>\$ 4,250</b>	<b>\$ 4,250</b>	<b>\$ 4,350</b>
<b>EQUIPMENT</b>					
0101005-540010- OFFICE FURNITURE & EQUIPMENT	\$ 361	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
<b>TOTAL EQUIPMENT</b>	<b>\$ 361</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>TOTAL DIVISION: FINANCE OFFICE</b>	<b>\$ 1,376,201</b>	<b>\$ 1,448,492</b>	<b>\$ 1,530,300</b>	<b>\$ 1,574,767</b>	<b>\$ 1,523,184</b>
<b>DIVISION: CABLE STUDIO</b>					
<b>SALARIES AND WAGES</b>					
0101007-500010- FULL-TIME PERMANENT SALARIES	\$ 95,263	\$ 97,647	\$ 97,400	\$ 100,989	\$ 103,600
0101007-500020- OVERTIME	1,209	1,573	2,500	4,000	4,500
0101007-500100- FITNESS PREMIUM	-	-	400	400	400
0101007-500120- LONGEVITY	350	1,050	700	700	700
0101007-500150- SICK EXCESS BALANCE PAY	2,192	1,896	2,200	2,200	2,100
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 99,015</b>	<b>\$ 102,166</b>	<b>\$ 103,200</b>	<b>\$ 108,289</b>	<b>\$ 111,300</b>
<b>EMPLOYEE BENEFITS</b>					
0101007-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 7,145	\$ 7,379	\$ 7,900	\$ 7,900	\$ 8,600
0101007-510060- EMPLOYER IMRF CONTRIBUTION	13,388	11,644	10,700	10,500	9,800
0101007-510080- HEALTH INSURANCE CONTR	18,132	16,734	18,900	18,262	18,600
0101007-510081- DENTAL INSURANCE CONTRIB	1,637	1,275	950	950	1,000
0101007-510082- VISION/LIFE INSURANCE	707	653	1,200	1,200	700
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 41,009</b>	<b>\$ 37,684</b>	<b>\$ 39,650</b>	<b>\$ 38,812</b>	<b>\$ 38,700</b>
<b>CONTRACTUAL SERVICES</b>					
0101007-520440- TRANSPORTATION	\$ 17	\$ -	\$ 400	\$ -	\$ -
0101007-520990- CONTRACT SVC NOT ELSE CLASS	9,415	6,461	8,400	8,400	8,400
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 9,432</b>	<b>\$ 6,461</b>	<b>\$ 8,800</b>	<b>\$ 8,400</b>	<b>\$ 8,400</b>
<b>COMMODITIES</b>					
0101007-530050- EMPLOYEE UNIFORMS	\$ 42	\$ 100	\$ 100	\$ 100	\$ 100
0101007-530200- CAMERA & FILM SUPPLIES	2,911	3,299	3,800	3,800	3,300
0101007-530990- SUPPLIES NOT ELSE CLASSIFIED	1,672	1,652	1,500	1,500	1,500
<b>TOTAL COMMODITIES</b>	<b>\$ 4,625</b>	<b>\$ 5,051</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>	<b>\$ 4,900</b>
<b>EQUIPMENT</b>					
0101007-540070- EQUIPMENT NOT ELSE CLASS	\$ 1,503	\$ 6,238	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL EQUIPMENT</b>	<b>\$ 1,503</b>	<b>\$ 6,238</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>TOTAL DIVISION: CABLE STUDIO</b>	<b>\$ 155,585</b>	<b>\$ 157,600</b>	<b>\$ 162,050</b>	<b>\$ 165,901</b>	<b>\$ 168,300</b>
<b>TOTAL DEPARTMENT: ADMINISTRATION</b>	<b>\$ 2,919,934</b>	<b>\$ 3,080,571</b>	<b>\$ 3,540,635</b>	<b>\$ 3,460,879</b>	<b>\$ 3,501,408</b>

**GENERAL FUND  
ADMINISTRATION**

**ACCOUNT DETAIL**



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2024

#### EXPENDITURES

##### DEPARTMENT: ADMINISTRATION

##### DIVISION: GENERAL ADMINISTRATION

##### EMPLOYEE BENEFITS

0101001-510110- UNEMPLOYMENT COMPENSATION	\$	4,000
UNEMPLOYMENT		4,000

<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$</b>	<b>4,000</b>
--------------------------------	-----------	--------------

##### CONTRACTUAL SERVICES

0101001-520020- POSTAL CHARGES	\$	13,000
GENERAL POSTAGE		13,000

0101001-520230- OFFICE EQUIPMENT MTNC	\$	3,675
MICRO FICHE ANNUAL MAINTENANCE		475
POSTAGE MACHINE MAINTENANCE, CHIPS & RATE CHANGE		1,600
POSTAGE MACHINE RENTAL		1,600

0101001-520400- SUBSCRIPTIONS & DUES	\$	52,190
ANNUAL CONTRIBUTION TO LAKE COUNTY CONVENTION AND VISITORS BUREAU		14,000
CHICAGO TRIBUNE		275
CMAP (FORMERLY NIPC)		970
CRAIN'S		200
GLMV		1,650
ICSC		300
ILLINOIS MUNICIPAL LEAGUE		1,610
LAKE COUNTY MUNICIPAL LEAGUE		2,400
LAKE COUNTY PARTNERS		3,500
LAKE COUNTY TRANSPORTATION ALLIANCE		875
METRO MAYORS CAUCUS		1,130
NEWS SUN		120
NWMC MEMBERSHIP		13,110
SWALCO CONTRIBUTION		11,400
TRAFFIC MANAGEMENT ASSOCIATION OF LAKE COUNTY		350
VERNON REVIEW/PADDOCK PUB		300

0101001-520530- MEDICAL SERVICES	\$	7,700
DRUG TESTING POST OFFER		2,100
MEDICAL SERVICES		2,500
NWMC EMPLOYEE ASSIST PROGRAM		3,100

0101001-520990- CONTRACT SVC NOT ELSE CLASS	\$	10,000
MILITARY BANNERS PROGRAM (20*225)		4,500
MISCELLANEOUS		500
SKUNK REMOVAL REIMBURSEMENT PROGRAM		5,000

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$</b>	<b>86,565</b>
-----------------------------------	-----------	---------------



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2024

**COMMODITIES**

<b>0101001-530010- OFFICE SUPPLIES</b>		<b>\$ 6,500</b>
OFFICE SUPPLIES	6,500	
<b>0101001-530020- PRINTING</b>		<b>\$ 2,600</b>
LETTERHEAD & ENVELOPES	1,000	
METRA PASSES	1,200	
MISCELLANEOUS	400	
<b>0101001-530030- FOOD SUPPLIES</b>		<b>\$ 5,350</b>
COFFEE SUPPLIES, ETC	1,750	
EMPLOYEE APPRECIATION LUNCHEON	2,200	
SOFT DRINKS	1,400	
<b>0101001-530990- SUPPLIES NOT ELSE CLASSIFIED</b>		<b>\$ 1,000</b>
MISCELLANEOUS	1,000	

<b>TOTAL COMMODITIES</b>	<b>\$ 15,450</b>
--------------------------	------------------

<b>TOTAL DIVISION: GENERAL ADMINISTRATION</b>	<b>\$ 106,015</b>
---	-------------------

**DIVISION: MANAGER'S OFFICE**

**SALARIES AND WAGES**

<b>0101002-500010- FULL-TIME PERMANENT SALARIES</b>		<b>\$ 545,449</b>
4 EMPLOYEES	545,449	
<b>0101002-500020- OVERTIME</b>		<b>\$ 4,200</b>
OVERTIME	4,200	
<b>0101002-500070- VILLAGE SHARE DEFERRED COMP</b>		<b>\$ 17,500</b>
VILLAGE SHARE DEFERRED COMP 1EE	17,500	
<b>0101002-500100- FITNESS PREMIUM</b>		<b>\$ 1,600</b>
FITNESS PROGRAM 4 EE	1,600	
<b>0101002-500110- CAREER DEVELOPMENT/PREMIUM PAY</b>		<b>\$ 2,800</b>
1- Department Head-Assistant Village Manager	2,800	
<b>0101002-500120- LONGEVITY</b>		<b>\$ 700</b>
CAREER DEVELOPMENT	700	
<b>0101002-500140- TAXABLE VEHICLE ALLOWANCE PAY</b>		<b>\$ 11,160</b>
VEHICLE ALLOWANCE FOR ASSISTANT VILLAGE MANAGER	5,400	
VEHICLE ALLOWANCE FOR VILLAGE MANAGER	5,760	



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2024

0101002-500150- SICK EXCESS BALANCE PAY		\$	1,700
PAYMENT OF EXCESS SICK BALANCES	1,700		
<b>TOTAL SALARIES AND WAGES</b>		\$	<b>585,109</b>
<b>EMPLOYEE BENEFITS</b>			
0101002-510050- EMPLOYER FICA CONTRIBUTIONS		\$	43,459
FICA/MEDICARE CONTRIBUTIONS	43,459		
0101002-510060- EMPLOYER IMRF CONTRIBUTION		\$	49,856
IMRF CONTRIBUTIONS	49,856		
0101002-510080- HEALTH INSURANCE CONTR		\$	52,000
	52,000		
0101002-510081- DENTAL INSURANCE CONTRIB		\$	3,500
	3,500		
0101002-510082- VISION/LIFE INSURANCE		\$	2,300
LIFE INSURANCE	2,300		
<b>TOTAL EMPLOYEE BENEFITS</b>		\$	<b>151,115</b>
<b>CONTRACTUAL SERVICES</b>			
0101002-520020- POSTAL CHARGES		\$	3,200
FEDEX CHARGES	3,000		
MISCELLANEOUS	200		
0101002-520400- SUBSCRIPTIONS & DUES		\$	2,750
ICMA/INT'L CITY/COUNTY MANAGER ASSOCIATION	1,400		
IFEB INT'L FOUNDATION OF EMPLOYEE BENEFITS	200		
ILMCA/IL CITY/COUNTY MANAGEMENT ASSOCIATION	500		
INTL PUBLIC MANAGEMENT ASSOCIATE FOR HUMAN RESOURCES (IPMA-HR)	50		
IPELRA/NPELRA MEMBERSHIP-VILLAGE MANAGER & HR/BENEFITS SPECIALIST	100		
IPMA IL PERSONNEL MANAGEMENT ASSOCIATION	200		
MISCELLANEOUS PUBLICATIONS	200		
MISCELLANEOUS PUBLICATIONS (HR/SPECIALIST)	100		
0101002-520420- TRAINING & CONFERENCES		\$	4,650
ILCMA (SUMMER CONFERENCE)	250		
IPELRA CONFERENCE	1,000		
OTHER TRAINING	3,400		
0101002-520430- LODGING		\$	3,550
ICMA CONFERENCE	1,500		
ILCMA (SUMMER CONFERENCE)	300		
IPELRA CONFERENCE	1,750		

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
 BUDGET  
 FY 2024

<b>0101002-520440- TRANSPORTATION</b>		<b>\$ 1,150</b>
AIRFARE	550	
MILEAGE FOR IPELRA CONFERENCE	350	
TRANSPORTATION TO SEMINARS & CONFERENCES	250	
<b>0101002-520450- PER DIEM/MEALS/MISC TRAVEL EX</b>		<b>\$ 1,935</b>
MEALS FOR SEMINARS	250	
MISCELLANEOUS TRAVEL	100	
PER DIEM @ \$45 PER DAY	1,035	
PER DIEM FOR IPELRA CONFERENCE	550	
<b>0101002-520460- LOCAL MILEAGE</b>		<b>\$ 900</b>
LOCAL MILEAGE-MOVED FROM 0101005 HR/SPECIALIST	500	
MISCELLANEOUS REIMBURSEMENT	400	
<b>0101002-520540- PROFESSIONAL SVC NOT ELSE CLAS</b>		<b>\$ 62,500</b>
COMMUNICATIONS CONSULTANT(LYNN BRANDL)	35,500	
COMPENSATION & CLASSIFICATION PLAN UPDATE	19,000	
HR & STAFFING STUDY CONSULTANT	8,000	
<b>0101002-520710- ADVERTISING</b>		<b>\$ 24,525</b>
DAILY HERALD LAKE COUNTY RESIDENTS GUIDE	1,575	
GLMV CHAMBER DIRECTORY	950	
GLMV COMMUNITY GUIDE	600	
LCICVB KIOSK PROGRAM	900	
LCICVB MAP GUIDE	7,500	
MISC ADVERTISING (BEARS/HOLIDAY TOURISM)	4,500	
SHOPPING CARD DISTRIBUTION-CTM MEDIA GRP	7,500	
SOCIAL MEDIA PROMOTION	1,000	
<b>0101002-520815- WELLNESS PROGRAM</b>		<b>\$ 2,500</b>
FLU SHOTS, WELLNESS INITIATIVES	2,500	
<b>0101002-520990- CONTRACT SVC NOT ELSE CLASS</b>		<b>\$ 4,200</b>
DOCUMENT SHREDDING SERVICES	500	
JOB POSTINGS	400	
MISCELLANEOUS	600	
RIDE LAKE COUNTY		
THIRD PARTY BACKGROUND CHECKS FOR NEW HIRES	2,000	
TREE/MENORAH LIGHTING	700	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 111,860</b>
<b>COMMODITIES</b>		
<b>0101002-530010- OFFICE SUPPLIES</b>		<b>\$ 1,300</b>
OFFICE SUPPLIES	1,300	



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2024

<b>0101002-530020- PRINTING</b>		<b>\$ 7,500</b>
KIOSK SHOPPING CARD	6,000	
MISCELLANEOUS	1,500	
<b>0101002-530030- FOOD SUPPLIES</b>		<b>\$ 450</b>
FOOD SUPPLIES	450	
<b>0101002-530050- EMPLOYEE UNIFORMS</b>		<b>\$ 400</b>
CLOTHING ALLOWANCE	400	
<b>0101002-530150- BOOKS</b>		<b>\$ 100</b>
BOOKS	100	
<b>0101002-530990- SUPPLIES NOT ELSE CLASSIFIED</b>		<b>\$ 1,500</b>
VILLAGE PROMOTIONAL ITEMS	1,500	
<b>TOTAL COMMODITIES</b>		<b>\$ 11,250</b>
<b>EQUIPMENT</b>		
<b>0101002-540010- OFFICE FURNITURE &amp; EQUIPMENT</b>		<b>\$ 500</b>
MISCELLANEOUS	500	
<b>TOTAL EQUIPMENT</b>		<b>\$ 500</b>
<b>TOTAL DIVISION: MANAGER'S OFFICE</b>		<b>\$ 859,834</b>
<b>DIVISION: IT</b>		
<b>CONTRACTUAL SERVICES</b>		
<b>0101004-520100- TELEPHONE RENTAL &amp; MTNC</b>		<b>\$ 133,620</b>
CD CELL PHONES	3,300	
CELL PHONES-MANAGERS	2,400	
CLAR SERVICE	1,200	
FIBER RENTAL FEE	8,000	
IBM MAAS 360 - SOFTWARE FOR CELL PHONES	1,485	
MAINTENANCE AGREEMENT-TIG	14,000	
MUNI NETWORK LINK (COMCAST)	3,000	
PD PEERLESS (FRM CALL ONE) TELEPHONE CHARGES	32,000	
PD-CELL PHONE CHARGES	33,375	
PD-COMCAST CABLE CHARGES	720	
PHONE LINE MAINT-GC CLUBHOUSE (MORGAN BIRGE)	360	
VERIZON WIRELESS DATA	16,000	
VH/PW PHONE SERVICE-PEERLESS (Frm CALL ONE)	16,500	
VPN/COMCAST REMOTE MONITORING	1,280	



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2024

<b>0101004-520220- INFORMATION TECH EQP MTNC</b>	<b>\$ 444,590</b>
ARCHIVESOCIAL	3,200
BARRACUDA	4,000
CISCO SWITCH MAINTENANCE WIRELESS/PD4506	3,000
CIVIC PLUS-WEB SUPPORT/HOSTING	19,500
CLOUD STORAGE-BOX & GOOGLE	2,000
ENVIRONMENTAL MONITORING-TEMP/HUMID PD SERVER/COMPUTER ROOMS	250
HR SOFTWARE-APPLICANT TRACKING & PERFORMANCE EVALUATIONS	6,500
INTERNET PROVIDER/ISP SERVICE	36,000
INTIME (SCHEDULING-PAYROLL)	15,000
INTIME COURT TRACKING MAINTENANCE	2,500
IT SUPPORT-HELPDESK & ENGINEER LEVELS	244,800
LASERFICHE ANNUAL SUPPORT	3,440
MALWARE BYTES	13,000
MUNIS SUPPORT-ALL MODULES & SSL CERTIFICATES	57,900
SERVER MAINTENANCE-OUT OF WARRANTY	7,000
STORAGE AREA NETWORK (SAN) MAINTENANCE-VH & PD	6,900
UPS MAINT - FACILITY INNOVATIONS GROUP	5,300
VEEAM BACKUP/LICENSES	7,000
VMWARE/VSPHERE	7,300
<b>0101004-520230- OFFICE FURN/EQUIPMT MTNC</b>	<b>\$ 37,600</b>
IMPACT MAINT AGREEMENT & OVERAGE ESTIMATE	25,000
PD-C4502 COPIER	9,000
PW-OFFICE COPIER	
REC-C3504 COPIER	3,600
RICOH/MP 3504EX-VH MGRS RM	-
RICOH/MP 7502SP-VH COPY RM	-
VH-FAX MACHINE	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 615,810</b>
<b>COMMODITIES</b>	
<b>0101004-530160- INFORMATION TECH SUPPLIES</b>	<b>\$ 39,200</b>
ADOBE UPGRADES 20 @ \$205 (INCLUDES CD & ALL ADOBE)	4,620
EMERGENCY PRINTER REPLACEMENT	2,500
KNOWB4 SOFTWARE	3,800
MANAGEMENT SOFTWARE-IT	3,500
MICROSOFT 365 LICENSES	750
MICROSOFT SURFACE PROS-PD/CD/ADMIN	7,500
MOBILE PRINTERS - PD/CD	4,800
MS OFFICE LICENSE UPGRADE	
SURFACE PRO MOBILE PRINTER	1,800
SYNCRO MSP LICENSES	2,880
VILLAGE BOARD TABLET/EQUIP	
WIN OS 11C	1,050
WINDOWS SERVER UPGRADES	6,000
<b>TOTAL COMMODITIES</b>	<b>\$ 39,200</b>



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2024

#### EQUIPMENT

<b>0101004-540050- INFORMATION TECH EQUIPMENT</b>	<b>\$ 189,065</b>
BARRACUDA MAIL FILTER ARCHIVE	
CABLE STUDIO-PLAYBACK SYSTEM/DIGITAL DVR RECORDER	5,000
CD-PLOTTER	
COMM CTR CONF RM DISPLAY	-
CONTINUATION OF OPERATIONS/ WORK FROM HOME	-
EMERGENCY REPLACEMENT CORE SWITCH	35,000
IT GLUE	5,715
MICROSOFT OFFICE LICENSING UPGRADES (65 @ \$300EA)	-
MISC INFRASTRUCTURE EQUIPMENT	3,000
MONITORS-ALL DEPTS (12 @ \$125)	1,500
MULTIFACTOR AUTHENTICATION DUO(75@\$6.00 PER MONTH)	5,400
PD DETENTION SYSTEM - COMTEC	-
PD-MOBILE LAPTOP REPLACEMENTS (5 @ \$6,000 EA)	30,000
PROJECTOR BOARD ROOM	-
PUBLIC WORKS LAPTOPS	2,500
PW SWITCHES & NETWORK OVERHAUL	30,000
SYNCHRO MSP	
TABLETS - CD - BOFPC (8 @ \$750)	6,000
UPS VH/PW/PD	-
VH/PD QNAP PHY STORAGE-CARRY OVER FROM FY22-23 PRO	22,000
VILLAGE HALL LAPTOPS	5,000
WORKSTATIONS-PD (14 @ \$1,650 EA)	23,100
WORKSTATIONS-PW (3 @ \$1,650 EA)	4,950
WORKSTATIONS-VH (6 @ \$1,650)	9,900

<b>TOTAL EQUIPMENT</b>	<b>\$ 189,065</b>
------------------------	-------------------

<b>TOTAL DIVISION: IT</b>	<b>\$ 844,075</b>
---------------------------	-------------------

#### DIVISION: FINANCE OFFICE

#### SALARIES AND WAGES

<b>0101005-500010- FULL-TIME PERMANENT SALARIES</b>	<b>\$ 169,315</b>
FINANCE DIRECTOR	169,315
<b>0101005-500100- FITNESS PREMIUM</b>	<b>\$ 400</b>
	400
<b>0101005-500110- CAREER DEVELOPMENT/PREMIUM PAY</b>	<b>\$ 3,350</b>
2% OF FINANCE DIRECTOR BASE SALARY	3,350

<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 173,065</b>
---------------------------------	-------------------

#### EMPLOYEE BENEFITS

<b>0101005-510050- EMPLOYER FICA CONTRIBUTIONS</b>	<b>\$ 13,239</b>
FICA/MEDICARE CONTRIBUTIONS	13,239



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2024

0101005-510060-	EMPLOYER IMRF CONTRIBUTION IMRF CONTRIBUTIONS	\$ 11,000	11,000	\$ 11,000
0101005-510080-	HEALTH INSURANCE CONTR	\$ 27,200	27,200	\$ 27,200
0101005-510081-	DENTAL INSURANCE CONTRIB	\$ 1,900	1,900	\$ 1,900
0101005-510082-	VISION/LIFE INSURANCE	\$ 600	600	\$ 600
<b>TOTAL EMPLOYEE BENEFITS</b>				<b>\$ 53,939</b>
<b>CONTRACTUAL SERVICES</b>				
0101005-520400-	SUBSCRIPTIONS & DUES	\$ 1,900		\$ 1,900
	AICPA MEMBERSHIP		325	
	GFOA CERTIFICATION PROGRAM - AUDIT & BUDGET		975	
	GFOA MEMBERSHIP		225	
	IGFOA Membership		375	
0101005-520420-	TRAINING & CONFERENCES	\$ 975		\$ 975
	IGFOA CONFERENCE		375	
	VIRTUAL TRAINING/WEBCASTS		600	
0101005-520430-	LODGING	\$ 400		\$ 400
	IGFOA CONFERENCE		400	
0101005-520440-	TRANSPORTATION	\$ 250		\$ 250
	IGFOA CONFERENCE		250	
0101005-520500-	AUDITING & MGMT CONSULTING	\$ 386,150		\$ 386,150
	ANNUAL AUDIT & FINANCIAL REPORTING		42,550	
	ANNUAL DISCLOSURE FILING FOR VILLAGE DEBT		900	
	FULL FINANCIAL SERVICES PROVIDED BY LAUTERBACH & AMEN LLP-2.5% INC		340,000	
	GASB 74 & 75 ACTUARIAL REPORT - OPEB		2,700	
	HB 5088 PENSION COMPLIANCE REPORT		-	
	ILLINOIS DIVISION OF INSURANCE REPORT		-	
0101005-520710-	ADVERTISING	\$ 50		\$ 50
	LEGAL PUBLICATIONS		50	



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2024

<b>0101005-520720- SURETY BD, PROPERTY, LIAB INS</b>		<b>\$ 851,100</b>
LIABILITY/PROPERTY/CYBER INSURANCE	315,700	
POLLUTION LIABILITY INSURANCE	4,800	
PUBLIC OFFICIALS BONDS	1,300	
READY REBOUND	9,300	
SEAVEY DRAINAGE		
VOLUNTEER INSURANCE COVERAGE	800	
WORKERS COMPENSATION INSURANCE	519,200	
<b>0101005-520724- INS DEDUCTIBLES - GEN ADMIN</b>		<b>\$ 15,000</b>
GENERAL ADMINISTRATION PROPERTY/ CASUALTY INSURANCE DEDUCTIBLES AND REPAIR COSTS	15,000	
<b>0101005-520726- INS DEDUCTIBLES - AUTO</b>		<b>\$ 10,000</b>
AUTOMOBILE INSURANCE DEDUCTIBLES AND OTHER REPAIR COSTS NOT COVERED BY INSURANCE	10,000	
<b>0101005-520728- INS DEDUCTIBLES - INFRA &amp; BLDG</b>		<b>\$ 10,000</b>
INFRASTRUCTURE & BUILDING INSURANCE DEDUCTIBLES: TO INCLUDE STREETLIGHTS, SIGNAL BOXES, BUILDINGS	10,000	
<b>0101005-520990- CONTRACT SVC NOT ELSE CLASS</b>		<b>\$ 15,005</b>
BANK & CUSTODY FEES	5,000	
MUNIS TRAINING - ALL DEPARTMENTS	10,005	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 1,290,830</b>
<b>COMMODITIES</b>		
<b>0101005-530010- OFFICE SUPPLIES</b>		<b>\$ 1,500</b>
MISCELLANEOUS SUPPLIES	1,500	
<b>0101005-530020- PRINTING</b>		<b>\$ 2,750</b>
A/P & PR CHECKS	1,650	
BUDGET DOCUMENT	500	
SECURITY ENVELOPES	600	
W2, ACA & 1099 FORMS		
<b>0101005-530050- EMPLOYEE UNIFORMS</b>		<b>\$ 100</b>
UNIFORM ALLOWANCE	100	
<b>TOTAL COMMODITIES</b>		<b>\$ 4,350</b>
<b>EQUIPMENT</b>		
<b>0101005-540010- OFFICE FURNITURE &amp; EQUIPMENT</b>		<b>\$ 1,000</b>
REPLACEMENT CHAIRS	1,000	
<b>TOTAL EQUIPMENT</b>		<b>\$ 1,000</b>
<b>TOTAL DIVISION: FINANCE OFFICE</b>		<b>\$ 1,523,184</b>



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2024

**DIVISION: CABLE STUDIO**

**SALARIES AND WAGES**

<b>0101007-500010- FULL-TIME PERMANENT SALARIES</b>	<b>\$ 103,600</b>
1 EMPLOYEE	103,600
<b>0101007-500020- OVERTIME</b>	<b>\$ 4,500</b>
OVERTIME	4,500
<b>0101007-500100- FITNESS PREMIUM</b>	<b>\$ 400</b>
FITNESS PREMIUM - 1 EE	400
<b>0101007-500120- LONGEVITY</b>	<b>\$ 700</b>
	700
<b>0101007-500150- SICK EXCESS BALANCE PAY</b>	<b>\$ 2,100</b>
PAYMENT OF EXCESS SICK BALANCES	2,100
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 111,300</b>

**EMPLOYEE BENEFITS**

<b>0101007-510050- EMPLOYER FICA CONTRIBUTIONS</b>	<b>\$ 8,600</b>
FICA/MEDICARE CONTRIBUTIONS	8,600
<b>0101007-510060- EMPLOYER IMRF CONTRIBUTION</b>	<b>\$ 9,800</b>
IMRF CONTRIBUTION	9,800
<b>0101007-510080- HEALTH INSURANCE CONTR</b>	<b>\$ 18,600</b>
HEALTH INSURANCE CONTRIBUTION	18,600
<b>0101007-510081- DENTAL INSURANCE CONTRIB</b>	<b>\$ 1,000</b>
	1,000
<b>0101007-510082- VISION/LIFE INSURANCE</b>	<b>\$ 700</b>
VISION/LIFE INSURANCE	700
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 38,700</b>

**CONTRACTUAL SERVICES**

<b>0101007-520990- CONTRACT SVC NOT ELSE CLASS</b>	<b>\$ 8,400</b>
BOARD ROOM EQUIPMENT MAINTENANCE	2,300
MUSIC LICENSE - FOR EVENTS	1,100
PAGEANT/VARIETY SHOW PROD ASSIST	1,000
PREVENTATIVE MAINTENANCE	4,000
VH UPDATES - PROD ASSISTANT	
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 8,400</b>



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - ADMINISTRATION – ACCOUNT DETAIL

### GENERAL FUND

(ADMINISTRATION)

ADOPTED  
BUDGET  
FY 2024

**COMMODITIES**

<b>0101007-530050- EMPLOYEE UNIFORMS</b>		<b>\$ 100</b>
CLOTHING ALLOWANCE		100

<b>0101007-530200- CAMERA &amp; FILM SUPPLIES</b>		<b>\$ 3,300</b>
CAMERA/MICROPHONE BATTERIES		800
DVD'S & CAMERA TAPES		1,250
MISCELLANEOUS		250
MUSIC RIGHTS AGREEMENT - CHANNEL 4		500
VIDEO & AUDIO CABLES		500

<b>0101007-530990- SUPPLIES NOT ELSE CLASSIFIED</b>		<b>\$ 1,500</b>
MISCELLANEOUS		1,500

<b>TOTAL COMMODITIES</b>		<b>\$ 4,900</b>
--------------------------	--	-----------------

**EQUIPMENT**

<b>0101007-540070- EQUIPMENT NOT ELSE CLASS</b>		<b>\$ 5,000</b>
EQUIPMENT MAINTENANCE		5,000
MISC		

<b>TOTAL EQUIPMENT</b>		<b>\$ 5,000</b>
------------------------	--	-----------------

<b>TOTAL DIVISION: CABLE STUDIO</b>		<b>\$ 168,300</b>
-------------------------------------	--	-------------------

<b>TOTAL DEPARTMENT: ADMINISTRATION</b>		<b>\$ 3,501,408</b>
---	--	---------------------

FUND / DEPT 01 / 02	<b>PUBLIC WORKS</b>
Full – Time Staff	<b>21</b>

### PURPOSE

The Public Works Department is responsible for engineering, constructing, and maintaining all pavements, sidewalks, and parking lots; maintaining public buildings; administering Village codes that relate to forestry programs, floodplain management, and storm water runoff from building developments.

### FINANCIAL SUMMARY

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Salaries and Wages	\$ 2,082,689	\$ 2,114,635	\$ 2,319,090	\$ 2,394,480	\$ 2,445,074	\$ 125,984	5.4%
Employee Benefits	735,997	708,503	790,600	786,517	801,447	10,847	1.4%
Contractual Services	1,120,879	1,095,121	1,740,882	1,737,167	1,746,192	5,310	0.3%
Commodities	691,908	836,930	1,043,270	1,048,270	1,089,227	45,957	4.4%
Equipment	299,757	281,987	291,659	291,659	284,059	(7,600)	-2.6%
<b>Total</b>	<b>\$ 4,931,231</b>	<b>\$ 5,037,177</b>	<b>\$ 6,185,501</b>	<b>\$ 6,258,093</b>	<b>\$ 6,365,999</b>	<b>\$ 180,498</b>	<b>2.9%</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(PUBLIC WORKS)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>DEPARTMENT: PUBLIC WORKS</b>					
<b>DIVISION: PUBLIC WORKS REGULAR</b>					
<b>SALARIES AND WAGES</b>					
0102040-500010- FULL-TIME PERMANENT SALARIES	\$ 1,556,928	\$ 1,610,041	\$ 1,922,400	\$ 2,006,086	\$ 2,106,215
0102040-500020- OVERTIME	84,101	64,922	148,377	142,000	124,099
0102040-500030- PART-TIME/SEASONAL SALARIES	90,997	74,490	211,400	211,400	180,300
0102040-500100- FITNESS PREMIUM	600	1,000	1,200	1,200	2,800
0102040-500110- CAREER DEVELOPMENT/PREMIUM PAY	6,953	6,953	6,953	5,034	3,600
0102040-500120- LONGEVITY	5,750	5,850	7,000	7,000	6,300
0102040-500140- TAXABLE VEHICLE ALLOWANCE PAY	5,776	5,776	5,760	5,760	5,760
0102040-500150- SICK EXCESS BALANCE PAY	15,152	11,917	16,000	16,000	16,000
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 1,766,257</b>	<b>\$ 1,780,948</b>	<b>\$ 2,319,090</b>	<b>\$ 2,394,480</b>	<b>\$ 2,445,074</b>
<b>EMPLOYEE BENEFITS</b>					
0102040-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 135,691	\$ 136,229	\$ 177,500	\$ 163,000	\$ 187,251
0102040-510060- EMPLOYER IMRF CONTRIBUTION	234,847	178,020	237,200	218,756	208,596
0102040-510080- HEALTH INSURANCE CONTR	224,199	245,812	340,300	369,161	367,000
0102040-510081- DENTAL INSURANCE CONTRIB	18,620	19,203	24,000	24,000	26,000
0102040-510082- VISION/LIFE INSURANCE	10,650	9,927	11,600	11,600	12,600
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 624,007</b>	<b>\$ 589,192</b>	<b>\$ 790,600</b>	<b>\$ 786,517</b>	<b>\$ 801,447</b>
<b>CONTRACTUAL SERVICES</b>					
0102040-520050- ELECTRIC POWER	\$ 70,308	\$ 72,201	\$ 97,400	\$ 90,400	\$ 97,400
0102040-520060- NATURAL GAS POWER	4,461	4,673	8,000	8,000	8,000
0102040-520070- WATER & SEWER	5,900	10,157	19,600	19,600	19,600
0102040-520090- TRAFFIC SIGNAL MTNC	81,368	74,650	82,800	82,800	100,000
0102040-520100- TELEPHONE RENTAL & MTNC	12,662	12,224	26,210	21,210	26,210
0102040-520150- MACHINERY/LARGE TOOL RENT	8,141	4,079	9,000	9,000	9,000
0102040-520160- EQP NOT ELSE CLASS RENTAL	3,475	2,057	2,300	2,300	2,600
0102040-520220- INFORMATION TECH EQP MTNC	5,469	3,765	6,150	6,150	6,400
0102040-520230- OFFICE FURN/EQUIPMT MTNC	2,875	2,793	2,300	2,300	2,300
0102040-520310- RADIO/PAGER EQPMT REPAIR	-	-	500	500	500
0102040-520350- MACHINERY/LARGE TOOL REPAIR	2,694	-	3,450	3,450	3,450
0102040-520400- SUBSCRIPTIONS & DUES	5,568	6,145	7,015	12,000	12,350
0102040-520410- TUITION	336	510	14,200	14,200	5,000
0102040-520420- TRAINING & CONFERENCES	2,713	4,521	12,490	12,490	12,050
0102040-520430- LODGING	-	-	1,790	1,790	1,790
0102040-520440- TRANSPORTATION	111	226	1,150	1,150	1,150
0102040-520450- PER DIEM/MEALS/MISC TRAVEL EX	-	30	1,850	1,850	1,940
0102040-520520- ENGINEERING SVC	-	-	18,500	18,500	18,500
0102040-520530- MEDICAL SERVICES	-	-	-	-	3,000
0102040-520540- PROFESSIONAL SVC NOT ELSE CLAS	-	-	1,000	1,000	1,000
0102040-520600- BLDG & GROUND MTNC SVC	204	-	-	-	-
0102040-520610- MOSQUITO ABATEMENT	57,030	57,030	76,300	76,300	76,300
0102040-520630- CONTRACTUAL STREET SVC	274,828	203,748	335,511	335,511	326,511
0102040-520700- COMMODITY RENT INCL UNIFORM	1,767	1,868	1,900	1,900	-
0102040-520990- CONTRACT SVC NOT ELSE CLASS	16,884	18,466	21,630	21,630	23,130
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 556,795</b>	<b>\$ 479,141</b>	<b>\$ 751,046</b>	<b>\$ 744,031</b>	<b>\$ 758,181</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

#### (PUBLIC WORKS)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>COMMODITIES</b>					
0102040-530010- OFFICE SUPPLIES	\$ 5,685	\$ 2,077	\$ 8,550	\$ 8,550	\$ 8,550
0102040-530030- FOOD SUPPLIES	1,219	3,591	4,300	5,800	4,850
0102040-530040- EMPLOYEE TOOLS	3,250	3,220	3,600	3,600	4,000
0102040-530050- EMPLOYEE UNIFORMS	11,994	12,077	16,595	16,595	17,970
0102040-530060- VEHICLE & EQP MTNC SUPPLIES	12,438	12,545	13,000	13,000	13,000
0102040-530090- STREET MAINTENANCE SUP	6,745	8,320	7,750	7,750	7,750
0102040-530110- GENERAL PURPOSE TOOLS	8,576	12,293	14,150	14,150	14,150
0102040-530120- VEHICLE MTNC TOOLS	8,624	4,563	10,000	11,000	8,000
0102040-530140- FUEL & LUBRICATION	171,252	258,791	279,950	279,950	308,700
0102040-530150- BOOKS	791	-	1,575	1,575	1,575
0102040-530220- STREET SIGN SUPPLIES	16,540	31,009	31,000	31,000	30,000
0102040-530230- STORM WATER MTNC SUPPLIES	13,390	14,258	15,250	15,250	11,250
0102040-530990- SUPPLIES NOT ELSE CLASSIFIED	2,917	6,991	15,000	15,000	13,500
<b>TOTAL COMMODITIES</b>	<b>\$ 263,421</b>	<b>\$ 369,734</b>	<b>\$ 420,720</b>	<b>\$ 423,220</b>	<b>\$ 443,295</b>
<b>EQUIPMENT</b>					
0102040-540010- OFFICE FURNITURE & EQUIPMENT	\$ 3,405	\$ 278	\$ 9,950	\$ 9,950	\$ 2,350
0102040-540020- REPLACE CONTR PASS AUTOS	4,848	4,848	26,709	26,709	26,709
0102040-540030- REPLACE CONTR NONPASS AUTOS	255,000	255,000	255,000	255,000	255,000
0102040-540050- INFORMATION TECH EQUIPMENT	14,424	-	-	-	-
0102040-540070- EQUIPMENT NOT ELSE CLASS	219	-	-	-	-
<b>TOTAL EQUIPMENT</b>	<b>\$ 277,896</b>	<b>\$ 260,126</b>	<b>\$ 291,659</b>	<b>\$ 291,659</b>	<b>\$ 284,059</b>
<b>TOTAL DIVISION: PUBLIC WORKS REGULAR</b>	<b>\$ 3,488,377</b>	<b>\$ 3,479,141</b>	<b>\$ 4,573,115</b>	<b>\$ 4,639,907</b>	<b>\$ 4,732,056</b>
<b>DIVISION: PW-ADMIN VEHICLE</b>					
<b>CONTRACTUAL SERVICES</b>					
0102041-520030- LICENSE FEES	\$ -	\$ -	\$ -	\$ -	\$ 325
0102041-520340- VEHICLE REPAIR	36	-	1,000	1,000	1,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 36</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,325</b>
<b>COMMODITIES</b>					
0102041-530060- VEHICLE & EQP MTNC SUPPLIES	\$ 2,049	\$ 1,018	\$ 2,000	\$ 2,000	\$ 2,000
<b>TOTAL COMMODITIES</b>	<b>\$ 2,049</b>	<b>\$ 1,018</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>TOTAL DIVISION: PW-ADMIN VEHICLE</b>	<b>\$ 2,084</b>	<b>\$ 1,018</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,325</b>
<b>DIVISION: PW-POLICE VEHICLE</b>					
<b>CONTRACTUAL SERVICES</b>					
0102042-520030- LICENSE FEES	\$ 1,866	\$ 2,315	\$ 2,595	\$ 2,595	\$ 2,595
0102042-520310- RADIO/PAGER EQPMT REPAIR	-	-	500	500	500
0102042-520340- VEHICLE REPAIR	4,257	6,613	10,000	10,000	10,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 6,123</b>	<b>\$ 8,928</b>	<b>\$ 13,095</b>	<b>\$ 13,095</b>	<b>\$ 13,095</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

#### (PUBLIC WORKS)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>COMMODITIES</b>					
0102042-530060- VEHICLE & EQP MTNC SUPPLIES	\$ 22,407	\$ 26,089	\$ 35,000	\$ 35,000	\$ 35,000
<b>TOTAL COMMODITIES</b>	<b>\$ 22,407</b>	<b>\$ 26,089</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>TOTAL DIVISION: PW-POLICE VEHICLE</b>	<b>\$ 28,530</b>	<b>\$ 35,017</b>	<b>\$ 48,095</b>	<b>\$ 48,095</b>	<b>\$ 48,095</b>
<b>DIVISION: PW-PUBLIC WKS VEHICLES</b>					
<b>CONTRACTUAL SERVICES</b>					
0102043-520030- LICENSE FEES	\$ 2,031	\$ 1,994	\$ 2,291	\$ 2,291	\$ 2,491
0102043-520310- RADIO/PAGER EQPMT REPAIR	1,524	-	500	500	500
0102043-520340- VEHICLE REPAIR	10,597	24,868	10,700	14,000	11,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 14,152</b>	<b>\$ 26,861</b>	<b>\$ 13,491</b>	<b>\$ 16,791</b>	<b>\$ 13,991</b>
<b>COMMODITIES</b>					
0102043-530060- VEHICLE & EQP MTNC SUPPLIES	\$ 19,729	\$ 23,221	\$ 33,600	\$ 33,600	\$ 43,600
<b>TOTAL COMMODITIES</b>	<b>\$ 19,729</b>	<b>\$ 23,221</b>	<b>\$ 33,600</b>	<b>\$ 33,600</b>	<b>\$ 43,600</b>
<b>TOTAL DIVISION: PW-PUBLIC WKS VEHICLES</b>	<b>\$ 33,881</b>	<b>\$ 50,082</b>	<b>\$ 47,091</b>	<b>\$ 50,391</b>	<b>\$ 57,591</b>
<b>DIVISION: PW-PUBLIC WORKS EQUIP</b>					
<b>CONTRACTUAL SERVICES</b>					
0102044-520340- VEHICLE REPAIR	\$ 4,259	\$ 3,209	\$ 7,000	\$ 7,000	\$ 7,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 4,259</b>	<b>\$ 3,209</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
<b>COMMODITIES</b>					
0102044-530060- VEHICLE & EQP MTNC SUPPLIES	\$ 32,186	\$ 36,837	\$ 24,600	\$ 24,600	\$ 24,750
<b>TOTAL COMMODITIES</b>	<b>\$ 32,186</b>	<b>\$ 36,837</b>	<b>\$ 24,600</b>	<b>\$ 24,600</b>	<b>\$ 24,750</b>
<b>TOTAL DIVISION: PW-PUBLIC WORKS EQUIP</b>	<b>\$ 36,445</b>	<b>\$ 40,045</b>	<b>\$ 31,600</b>	<b>\$ 31,600</b>	<b>\$ 31,750</b>
<b>DIVISION: PW-PUB WKS BLDG MTNC</b>					
<b>CONTRACTUAL SERVICES</b>					
0102046-520600- BLDG & GROUND MTNC SVC	\$ 37,393	\$ 35,576	\$ 64,950	\$ 64,950	\$ 51,300
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 37,393</b>	<b>\$ 35,576</b>	<b>\$ 64,950</b>	<b>\$ 64,950</b>	<b>\$ 51,300</b>
<b>COMMODITIES</b>					
0102046-530070- BLDG & GROUNDS MTNC SUP	\$ 19,961	\$ 50,519	\$ 31,100	\$ 31,100	\$ 32,100
<b>TOTAL COMMODITIES</b>	<b>\$ 19,961</b>	<b>\$ 50,519</b>	<b>\$ 31,100</b>	<b>\$ 31,100</b>	<b>\$ 32,100</b>
<b>TOTAL DIVISION: PW-PUB WKS BLDG MTNC</b>	<b>\$ 57,353</b>	<b>\$ 86,095</b>	<b>\$ 96,050</b>	<b>\$ 96,050</b>	<b>\$ 83,400</b>
<b>DIVISION: PW-GROUNDS MTNC</b>					
<b>CONTRACTUAL SERVICES</b>					
0102047-520600- BLDG & GROUND MTNC SVC	\$ 201,022	\$ 201,392	\$ 439,300	\$ 439,300	\$ 468,800
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 201,022</b>	<b>\$ 201,392</b>	<b>\$ 439,300</b>	<b>\$ 439,300</b>	<b>\$ 468,800</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(PUBLIC WORKS)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>COMMODITIES</b>					
0102047-530080- GROUND MAINTENANCE SUP	\$ 30,391	\$ 29,915	\$ 36,300	\$ 36,300	\$ 41,800
<b>TOTAL COMMODITIES</b>	<b>\$ 30,391</b>	<b>\$ 29,915</b>	<b>\$ 36,300</b>	<b>\$ 36,300</b>	<b>\$ 41,800</b>
<b>TOTAL DIVISION: PW-GROUNDS MTNC</b>	<b>\$ 231,413</b>	<b>\$ 231,307</b>	<b>\$ 475,600</b>	<b>\$ 475,600</b>	<b>\$ 510,600</b>
<b>DIVISION: PW-POLICE BLDG MTNC</b>					
<b>CONTRACTUAL SERVICES</b>					
0102048-520600- BLDG & GROUND MTNC SVC	\$ 53,326	\$ 66,886	\$ 78,550	\$ 78,550	\$ 72,050
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 53,326</b>	<b>\$ 66,886</b>	<b>\$ 78,550</b>	<b>\$ 78,550</b>	<b>\$ 72,050</b>
<b>COMMODITIES</b>					
0102048-530070- BLDG & GROUND MTNC SUP	\$ 22,494	\$ 28,419	\$ 29,800	\$ 29,800	\$ 29,800
<b>TOTAL COMMODITIES</b>	<b>\$ 22,494</b>	<b>\$ 28,419</b>	<b>\$ 29,800</b>	<b>\$ 29,800</b>	<b>\$ 29,800</b>
<b>TOTAL DIVISION: PW-POLICE BLDG MTNC</b>	<b>\$ 75,820</b>	<b>\$ 95,305</b>	<b>\$ 108,350</b>	<b>\$ 108,350</b>	<b>\$ 101,850</b>
<b>DIVISION: VILLAGE HALL</b>					
<b>CONTRACTUAL SERVICES</b>					
0102049-520070- WATER & SEWER	\$ 3,259	\$ 3,050	\$ 3,800	\$ 3,800	\$ 3,800
0102049-520600- BLDG & GROUND MTNC SVC	40,115	36,008	56,700	56,700	56,900
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 43,375</b>	<b>\$ 39,058</b>	<b>\$ 60,500</b>	<b>\$ 60,500</b>	<b>\$ 60,700</b>
<b>COMMODITIES</b>					
0102049-530070- BLDG & GROUND MTNC SUP	\$ 19,616	\$ 19,501	\$ 29,000	\$ 29,000	\$ 29,000
<b>TOTAL COMMODITIES</b>	<b>\$ 19,616</b>	<b>\$ 19,501</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>
<b>TOTAL DIVISION: VILLAGE HALL</b>	<b>\$ 62,991</b>	<b>\$ 58,559</b>	<b>\$ 89,500</b>	<b>\$ 89,500</b>	<b>\$ 89,700</b>
<b>DIVISION: PW-STREET POLES</b>					
<b>COMMODITIES</b>					
0102050-530100- STREET LIGHTING SUPPLIES	\$ 18,746	\$ 21,150	\$ 26,000	\$ 26,000	\$ 26,000
<b>TOTAL COMMODITIES</b>	<b>\$ 18,746</b>	<b>\$ 21,150</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>
<b>TOTAL DIVISION: PW-STREET POLES</b>	<b>\$ 18,746</b>	<b>\$ 21,150</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>
<b>DIVISION: PW-STREET MTNC</b>					
<b>CONTRACTUAL SERVICES</b>					
0102051-520600- BLDG & GROUND MTNC SVC	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

#### (PUBLIC WORKS)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>COMMODITIES</b>					
0102051-530080- GROUND MAINTENANCE SUP	\$ 18,499	\$ 45,046	\$ 26,000	\$ 26,000	\$ 73,000
0102051-530081- PARKWAY TREES	-	-	50,000	50,000	-
0102051-530090- STREET MAINTENANCE SUP	13,370	12,771	20,000	20,000	24,000
<b>TOTAL COMMODITIES</b>	<b>\$ 31,869</b>	<b>\$ 57,817</b>	<b>\$ 96,000</b>	<b>\$ 96,000</b>	<b>\$ 97,000</b>
<b>TOTAL DIVISION: PW-STREET MTNC</b>	<b>\$ 31,869</b>	<b>\$ 57,817</b>	<b>\$ 101,000</b>	<b>\$ 101,000</b>	<b>\$ 102,000</b>

#### DIVISION: PW-LIGHTS

##### CONTRACTUAL SERVICES

0102052-520620- DELEGATED MGMT SVC	\$ 24,974	\$ 11,049	\$ 54,000	\$ 54,000	\$ 52,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 24,974</b>	<b>\$ 11,049</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 52,000</b>

##### COMMODITIES

0102052-530100- STREET LIGHTING SUPPLIES	\$ 33,198	\$ 29,588	\$ 40,500	\$ 43,000	\$ 40,500
<b>TOTAL COMMODITIES</b>	<b>\$ 33,198</b>	<b>\$ 29,588</b>	<b>\$ 40,500</b>	<b>\$ 43,000</b>	<b>\$ 40,500</b>

#### TOTAL DIVISION: PW-LIGHTS

<b>\$ 58,172</b>	<b>\$ 40,637</b>	<b>\$ 94,500</b>	<b>\$ 97,000</b>	<b>\$ 92,500</b>
------------------	------------------	------------------	------------------	------------------

#### DIVISION: PW-SNOW REMOVAL

##### COMMODITIES

0102053-530090- STREET MAINTENANCE SUP	\$ 121,390	\$ 88,471	\$ 141,350	\$ 141,350	\$ 151,182
<b>TOTAL COMMODITIES</b>	<b>\$ 121,390</b>	<b>\$ 88,471</b>	<b>\$ 141,350</b>	<b>\$ 141,350</b>	<b>\$ 151,182</b>

#### TOTAL DIVISION: PW-SNOW REMOVAL

<b>\$ 121,390</b>	<b>\$ 88,471</b>	<b>\$ 141,350</b>	<b>\$ 141,350</b>	<b>\$ 151,182</b>
-------------------	------------------	-------------------	-------------------	-------------------

#### DIVISION: ENGINEERING

##### SALARIES AND WAGES

0102066-500010- FULL-TIME PERMANENT SALARIES	\$ 288,407	\$ 300,876	\$ -	\$ -	\$ -
0102066-500020- OVERTIME	23,948	26,207	-	-	-
0102066-500100- FITNESS PREMIUM	200	1,000	-	-	-
0102066-500120- LONGEVITY	1,400	1,400	-	-	-
0102066-500150- SICK EXCESS BALANCE PAY	2,478	4,205	-	-	-
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 316,433</b>	<b>\$ 333,687</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

##### EMPLOYEE BENEFITS

0102066-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 16,249	\$ 17,207	\$ -	\$ -	\$ -
0102066-510060- EMPLOYER IMRF CONTRIBUTION	41,809	38,158	-	-	-
0102066-510080- HEALTH INSURANCE CONTR	48,374	58,168	-	-	-
0102066-510081- DENTAL INSURANCE CONTRIB	3,568	3,940	-	-	-
0102066-510082- VISION/LIFE INSURANCE	1,990	1,837	-	-	-
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 111,990</b>	<b>\$ 119,311</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(PUBLIC WORKS)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>CONTRACTUAL SERVICES</b>					
0102066-520100- TELEPHONE RENTAL & MTNC	\$ 2,059	\$ 1,904	\$ -	\$ -	\$ -
0102066-520220- INFORMATION TECH EQP MTNC	1,260	-	-	-	-
0102066-520400- SUBSCRIPTIONS & DUES	525	386	-	-	-
0102066-520420- TRAINING & CONFERENCES	451	625	-	-	-
0102066-520430- LODGING	-	182	-	-	-
0102066-520520- ENGINEERING SVC	(2,685)	13,214	-	-	-
0102066-520540- PROFESSIONAL SVC NOT ELSE CLAS	-	3,480	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 1,611</b>	<b>\$ 19,792</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMODITIES</b>					
0102066-530010- OFFICE SUPPLIES	\$ 1,396	\$ 1,686	\$ -	\$ -	\$ -
0102066-530050- EMPLOYEE UNIFORMS	1,029	933	-	-	-
0102066-530110- GENERAL PURPOSE TOOLS	1,216	825	-	-	-
<b>TOTAL COMMODITIES</b>	<b>\$ 3,641</b>	<b>\$ 3,444</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EQUIPMENT</b>					
0102066-540020- PASSENGER AUTOMOBILES	\$ 21,861	\$ 21,861	\$ -	\$ -	\$ -
<b>TOTAL EQUIPMENT</b>	<b>\$ 21,861</b>	<b>\$ 21,861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DIVISION: ENGINEERING</b>	<b>\$ 455,535</b>	<b>\$ 498,095</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIVISION: ARBORTHEATER</b>					
<b>CONTRACTUAL SERVICES</b>					
0102081-520070- WATER & SEWER	\$ 2,252	\$ 2,910	\$ 4,000	\$ 4,000	\$ 4,000
0102081-520600- BLDG & GROUND MTNC SVC	32,303	40,452	74,200	74,200	65,300
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 34,555</b>	<b>\$ 43,362</b>	<b>\$ 78,200</b>	<b>\$ 78,200</b>	<b>\$ 69,300</b>
<b>COMMODITIES</b>					
0102081-530070- BLDG & GROUNDS MTNC SUP	\$ 7,254	\$ 5,674	\$ 10,100	\$ 10,100	\$ 9,600
<b>TOTAL COMMODITIES</b>	<b>\$ 7,254</b>	<b>\$ 5,674</b>	<b>\$ 10,100</b>	<b>\$ 10,100</b>	<b>\$ 9,600</b>
<b>TOTAL DIVISION: ARBORTHEATER</b>	<b>\$ 41,808</b>	<b>\$ 49,036</b>	<b>\$ 88,300</b>	<b>\$ 88,300</b>	<b>\$ 78,900</b>
<b>DIVISION: PHILLIP RD MTNC BLDG</b>					
<b>CONTRACTUAL SERVICES</b>					
0102091-520050- ELECTRIC POWER	\$ 954	\$ 767	\$ -	\$ -	\$ -
0102091-520600- BLDG & GROUND MTNC SVC	4,810	8,058	8,750	8,750	5,750
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 5,763</b>	<b>\$ 8,824</b>	<b>\$ 8,750</b>	<b>\$ 8,750</b>	<b>\$ 5,750</b>
<b>COMMODITIES</b>					
0102091-530070- BLDG & GROUNDS MTNC SUP	\$ 576	\$ 1,670	\$ 3,600	\$ 3,600	\$ 3,600
<b>TOTAL COMMODITIES</b>	<b>\$ 576</b>	<b>\$ 1,670</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>
<b>TOTAL DIVISION: PHILLIP RD MTNC BLDG</b>	<b>\$ 6,340</b>	<b>\$ 10,494</b>	<b>\$ 12,350</b>	<b>\$ 12,350</b>	<b>\$ 9,350</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(PUBLIC WORKS)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>DIVISION: VHAC</b>					
<b>CONTRACTUAL SERVICES</b>					
0102114-520050- ELECTRIC POWER	\$ 19,260	\$ 25,522	\$ 25,000	\$ 25,000	\$ 25,000
0102114-520070- WATER & SEWER	814	1,812	2,400	2,400	2,400
0102114-520600- BLDG & GROUND MTNC SVC	51,201	96,084	85,660	85,660	93,660
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 71,276</b>	<b>\$ 123,419</b>	<b>\$ 113,060</b>	<b>\$ 113,060</b>	<b>\$ 121,060</b>
<b>COMMODITIES</b>					
0102114-530070- BLDG & GROUNDS MTNC SUP	\$ 32,384	\$ 27,329	\$ 56,200	\$ 56,200	\$ 52,600
<b>TOTAL COMMODITIES</b>	<b>\$ 32,384</b>	<b>\$ 27,329</b>	<b>\$ 56,200</b>	<b>\$ 56,200</b>	<b>\$ 52,600</b>
<b>TOTAL DIVISION: VHAC</b>	<b>\$ 103,660</b>	<b>\$ 150,747</b>	<b>\$ 169,260</b>	<b>\$ 169,260</b>	<b>\$ 173,660</b>
<b>DIVISION: POLICE COMMUNICATION CENTER</b>					
<b>CONTRACTUAL SERVICES</b>					
0102115-520050- ELECTRIC POWER	\$ 1,384	\$ 1,508	\$ 2,500	\$ 2,500	\$ 2,500
0102115-520060- NATURAL GAS POWER	1,969	3,096	4,000	4,000	4,000
0102115-520070- WATER & SEWER	1,017	1,155	3,800	3,800	3,800
0102115-520600- BLDG & GROUND MTNC SVC	61,851	21,866	42,640	42,640	36,340
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 66,220</b>	<b>\$ 27,625</b>	<b>\$ 52,940</b>	<b>\$ 52,940</b>	<b>\$ 46,640</b>
<b>COMMODITIES</b>					
0102115-530070- BLDG & GROUNDS MTNC SUP	\$ 10,595	\$ 16,535	\$ 27,400	\$ 27,400	\$ 27,400
<b>TOTAL COMMODITIES</b>	<b>\$ 10,595</b>	<b>\$ 16,535</b>	<b>\$ 27,400</b>	<b>\$ 27,400</b>	<b>\$ 27,400</b>
<b>TOTAL DIVISION: POLICE COMMUNICATION CENTER</b>	<b>\$ 76,816</b>	<b>\$ 44,160</b>	<b>\$ 80,340</b>	<b>\$ 80,340</b>	<b>\$ 74,040</b>
<b>TOTAL DEPARTMENT: PUBLIC WORKS</b>	<b>\$ 4,931,231</b>	<b>\$ 5,037,177</b>	<b>\$ 6,185,501</b>	<b>\$ 6,258,093</b>	<b>\$ 6,365,999</b>

**GENERAL FUND**  
**PUBLIC WORKS**

**ACCOUNT DETAIL**



**GENERAL FUND**

ADOPTED  
 BUDGET  
 FY 2024

(PUBLIC WORKS)

**DEPARTMENT: PUBLIC WORKS**

**DIVISION: PUBLIC WORKS REGULAR**

**SALARIES AND WAGES**

<b>0102040-500010-</b>	<b>FULL-TIME PERMANENT SALARIES</b>	<b>\$</b>	<b>2,106,215</b>
	21 FULL TIME EMPLOYEES W/3.25% COLA		2,106,215
<b>0102040-500020-</b>	<b>OVERTIME</b>	<b>\$</b>	<b>124,099</b>
			7,000
	ARBOR DAY EVENT		500
	ARBORTHEATER EVENT-5 CONCERTS		2,463
	CUSTODIAN POLICE DEPT. OPEN HOUSE & CALL BACKS		4,619
	EMERGENCY LOCATES		488
	GOLF COURSE TREE LIGHTING		800
	HOLIDAY DECORATIONS		3,000
	HOLIDAY PAY		11,277
	LACROSSE TOURNAMENT		5,500
	PUBLIC WORKS OPEN HOUSE		-
	SNOW & ICE CONTROL OPERATIONS		63,551
	SOCCER TOURNAMENT		5,000
	STORM WATER FLOODING		1,027
	STREET LIGHTING EMERGENCY WORK		3,081
	SUMMER CELEBRATION		6,000
	SUMMER WATERING		1,600
	SWALCO: HOUSEHOLD HAZARDOUS WASTE PICKUP @ METRA STATION		850
	TREE DAMAGE		1,250
	VERNON HILLS PARK DISTRICT MALL RECYCLING EVENT (2)		1,680
	VERNON HILLS PARK DISTRICT RIBFEST		3,900
	VERNON HILLS PARK DISTRICT: TRUCKS, TRUNKS & TREATS & THE LIBRARY'S TOUCH-		513
<b>0102040-500030-</b>	<b>PART-TIME/SEASONAL SALARIES</b>	<b>\$</b>	<b>180,300</b>
			-
	4 SEASONAL MAINTENANCE WORKERS - 2.1 FTE 3.25%COLA		92,700
	6 SEASONAL LABORERS - 2.5 FTE 3.25% COLA		87,600
<b>0102040-500100-</b>	<b>FITNESS PREMIUM</b>	<b>\$</b>	<b>2,800</b>
	FITNESS/WELLNESS PREMIUM		2,800
<b>0102040-500110-</b>	<b>CAREER DEVELOPMENT/PREMIUM PAY</b>	<b>\$</b>	<b>3,600</b>
	2% of PW Director's base salary		3,600
	WORK SCHEDULE ADJUSTMENT		
<b>0102040-500120-</b>	<b>LONGEVITY</b>	<b>\$</b>	<b>6,300</b>
	LONGEVITY		6,300
<b>0102040-500140-</b>	<b>TAXABLE VEHICLE ALLOWANCE PAY</b>	<b>\$</b>	<b>5,760</b>
	VEHICLE ALLOWANCE FOR PW DIRECTOR/VILLAGE ENGINEER		5,760



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2024

<b>0102040-500150-</b>	<b>SICK EXCESS BALANCE PAY</b>	<b>\$</b>	<b>16,000</b>
	ENGINEERING EXCESS SICK BALANCES		2,700
	PAYMENT OF EXCESS SICK BALANCES		13,300
	<b>TOTAL SALARIES AND WAGES</b>	<b>\$</b>	<b>2,445,074</b>
<b>EMPLOYEE BENEFITS</b>			
<b>0102040-510050-</b>	<b>EMPLOYER FICA CONTRIBUTIONS</b>	<b>\$</b>	<b>187,251</b>
	ENGINEERING FICA/MEDICARE CONTRIBUTIONS		-
	FICA/MEDICARE CONTRIBUTIONS		187,251
<b>0102040-510060-</b>	<b>EMPLOYER IMRF CONTRIBUTION</b>	<b>\$</b>	<b>208,596</b>
	IMRF CONTRIBUTION		208,596
	IMRF CONTRIBUTION - ENGINEERING		-
<b>0102040-510080-</b>	<b>HEALTH INSURANCE CONTR</b>	<b>\$</b>	<b>367,000</b>
			367,000
	HEALTH INSURANCE CONTRIB - ENGINEERING		-
<b>0102040-510081-</b>	<b>DENTAL INSURANCE CONTRIB</b>	<b>\$</b>	<b>26,000</b>
			26,000
	DENTAL INSURANCE CONTRIB - ENGINEERING		-
<b>0102040-510082-</b>	<b>VISION/LIFE INSURANCE</b>	<b>\$</b>	<b>12,600</b>
	VISION/LIFE INSURANCE		12,600
	VISION/LIFE INSURANCE - ENGINEERING		-
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$</b>	<b>801,447</b>
<b>CONTRACTUAL SERVICES</b>			
<b>0102040-520050-</b>	<b>ELECTRIC POWER</b>	<b>\$</b>	<b>97,400</b>
	1257 STREAMWOOD		3,400
	1257 STREAMWOOD		3,500
	ARBOR THEATER BUILDING		1,000
	ATRIUM DRIVE		200
	BUTTERFIELD STREET LIGHTING MASTER ACCOUNT (56032)		1,500
	BUTTERFIELD/GOLF RD ENTRANCE SIGN		500
	LAKE CHARLES WELL		9,000
	PHILLIP RD MAINTENANCE BUILDING		2,500
	POLICE DEPT BUILDING		1,000
	PUBLIC WORKS BUILDING		1,000
	RT 60 ENTRANCE SIGN		500
	STREET LIGHTING MASTER ACCOUNT (38039)		70,000
	TIF DISTRICT STREET LIGHTING		2,000
	VILLAGE HALL BUILDING		1,000
	WOODBINE CR STREET LIGHTING AT MILWAUKEE AVE		300



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2024

<b>0102040-520060-</b>	<b>NATURAL GAS POWER</b>		<b>\$</b>	<b>8,000</b>
	NATURAL GAS FOR EMERGENCY GENERATOR AT PW	5,000		
	PHILLIP RD MAINTENANCE BUILDING	3,000		
<b>0102040-520070-</b>	<b>WATER &amp; SEWER</b>		<b>\$</b>	<b>19,600</b>
	BUTTERFIELD RD-2 SYSTEMS	4,000		
	IDOT ISLAND IRRIGATION: 5 SYSTEMS	9,000		
	PHILLIP RD MAINTENANCE BUILDING	600		
	PUBLIC WORKS BUILDING: WATER/SEWER & IRRIGATION	6,000		
<b>0102040-520090-</b>	<b>TRAFFIC SIGNAL MTNC</b>		<b>\$</b>	<b>100,000</b>
	COUNTY TRAFFIC SIGNAL MAINTENANCE (4) @ \$1,500 PER QUARTER	6,000		
	INCIDENTAL OPTICOM REPAIRS & PURCHASES (EVP)	5,000		
	LOCATE OF UNDERGROUND TRAFFIC SIGNAL EQUIPMENT	3,000		
	STATE HWY SIGNAL MAINTENANCE @ \$16,500 PER QUARTER	66,000		
	VILLAGE TRAFFIC SIGNAL MAINTENANCE (5) @ \$185.32 PER MONTH PER SIGNAL	15,000		
	VILLAGE TRAFFIC SIGNAL REPAIRS	5,000		
<b>0102040-520100-</b>	<b>TELEPHONE RENTAL &amp; MTNC</b>		<b>\$</b>	<b>26,210</b>
	7 PHILLIP RD SECURITY ALARM	1,000		
	CALL ONE FIRE & SECURITY LINE @ \$237/MONTH	2,800		
	CALL ONE-AVAYA LINE @ \$32/MONTH	380		
	CALL ONE-BITWARE FAX LINE @ \$30/MONTH	360		
	CALL ONE-PW LANDLINE PHONE USAGE (ANNUAL)	900		
	CELL PHONE SERVICE - ENGINEERING	1,800		
	COMCAST CABLE FOR PW BUILDING	30		
	REPLACEMENT & SUPPLIES FOR VERIZON TELEPHONES	500		
	VERIZON USAGE: FULL-TIME EMPLOYEES	15,600		
	VERIZON WIRELESS AIRCARDS AND TABLET DATA PLANS	1,840		
	WIRELESS & TABLET DATA SERVICES	1,000		
<b>0102040-520150-</b>	<b>MACHINERY/LARGE TOOL RENT</b>		<b>\$</b>	<b>9,000</b>
	FORESTRY EQUIPMENT RENTALS (FORESTRY CUTTER)	3,000		
	STREET & GROUND EQUIPMENT ATTACHMENTS	6,000		
<b>0102040-520160-</b>	<b>EQP NOT ELSE CLASS RENTAL</b>		<b>\$</b>	<b>2,600</b>
	PROPANE OXYGEN & ACETYLENE CYLINDER ANNUAL LEASE	2,000		
	REFILL GAS CYLINDERS	600		
<b>0102040-520220-</b>	<b>INFORMATION TECH EQP MTNC</b>		<b>\$</b>	<b>6,400</b>
	CUMMINGS MAINTENANCE	800		
	FORD IDS	1,000		
	MANAGER PLUS MAINTENANCE	2,200		
	OFFICE PRINTER CLEANING - ENGINEERING	100		
	PLOTTER MAINT CONTRACT (CANON) - ENGINEERING	1,900		
	PLOTTER USAGE - ENGINEERING	400		



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2024

<b>0102040-520230-</b>	<b>OFFICE FURN/EQUIPMT MTNC</b>		<b>\$</b>	<b>2,300</b>
	MAINTENANCE ON TYPEWRITER	100		
	PLOTTER MAINTENANCE-CLIFFORD WALD	1,000		
	POSTAGE MACHINE RENTAL & REPAIRS	1,200		
<b>0102040-520310-</b>	<b>RADIO/PAGER EQPMT REPAIR</b>		<b>\$</b>	<b>500</b>
	PW BASE RADIO & PW PORTABLE RADIO REPAIRS	500		
<b>0102040-520350-</b>	<b>MACHINERY/LARGE TOOL REPAIR</b>		<b>\$</b>	<b>3,450</b>
	HOIST REPAIRS & MACHINERY REPAIRS	1,500		
	JLG AERIAL WORK PLATFORM ANNUAL INSPECTION	500		
	REPAIR DIVISION TOOLS	650		
	REPAIR OF LOCATOR EQUIPMENT	300		
	REPAIRS/RECERTIFICATION CONFINED SPACE EQUIPMENT	500		
<b>0102040-520400-</b>	<b>SUBSCRIPTIONS &amp; DUES</b>		<b>\$</b>	<b>12,350</b>
	AMERICAN PUBLIC WORKS ASSOCIATION	675		
	AMERICAN SOCIETY OF CIVIL ENGINEERS - ENGINEERING	280		
	CUMMINS QUICK SERVE SERVICE INFORMATION	800		
	DES PLAINES RIVER WATERSHED WORKGROUP	5,000		
	ILL ASS'N OF FLOOD PLAIN MANAGERS - ENGINEERING	180		
	INTERNATIONAL SOCIETY OF ARBORICULTURE- (4)	700		
	IPWMAN	250		
	ISA RECERTIFICATION FEE-(KEN 2023/SOTO 2023/JOSH 2025/EDGAR 2023)	300		
	MUNICIPAL FLEET MANAGERS ASSOCIATION	35		
	NATIONAL ARBOR DAY FOUNDATION	30		
	PEST CONTROL APPLICATOR LICENSE (10)	200		
	SHOP KEY PRO (ONLINE SUBSCRIPTION)	2,800		
	SIGN SHOP SOFTWARE SUBSCRIPTION	1,000		
	UDREP	100		
<b>0102040-520410-</b>	<b>TUITION</b>		<b>\$</b>	<b>5,000</b>
	CLASSES FOR MECHANICS	-		
	CLC CLASSES FOR BUILDING MAINTENANCE DIVISION	3,000		
	CLC CLASSES FOR ENGINEERING, STREETS & GROUNDS DIVISION	1,000		
	CLC CLASSES FOR FORESTRY	1,000		

**GENERAL FUND**

(PUBLIC WORKS)

**ADOPTED  
BUDGET  
FY 2024**

<b>0102040-520420- TRAINING &amp; CONFERENCES</b>		<b>\$ 12,050</b>
ACI/ASCE/APWA/IDOT/WAFSCM/IAEP COURSES - ENGINEERING	700	
ASCE CONFERENCE - ENGINEERING	700	
BOILER & CONTROLS TRAINING	2,000	
CONTINUED SIGN TRAINING		
IL ASS'N OF FLOOD PLAIN MANAGERS - ENGINEERING	100	
ILLINOIS ARBORIST CONFERENCE (5)	1,850	
LEADERSHIP CLASSES (IPELRA, CAROL KELLER)	3,000	
MECHANIC ASE TESTING	1,000	
MECHANIC TRAINING AND CLASSES	1,000	
MFMA MANUFACTURER PRESENTATIONS	300	
MUNICIPAL FLEET MANAGERS MEETINGS	250	
NIPSTA TRAINING	1,000	
UST A/B/C OPERATOR RE-CERTIFICATIONS-RAY 2024, CHRIS 2023, SCOTT 2024 AT \$150	150	
<b>0102040-520430- LODGING</b>		<b>\$ 1,790</b>
ASCE CONFERENCE 4 NIGHTS @ \$275/NIGHT - ENGINEERING	1,100	
CFM TRAINING 2 NIGHTS @ \$120/NIGHT - ENGINEERING	240	
ILLINOIS ARBORIST CONFERENCE (3 ROOMS)	450	
<b>0102040-520440- TRANSPORTATION</b>		<b>\$ 1,150</b>
ASCE CONFERENCE - ENGINEERING	450	
TOLLS, MILEAGE & PARKING FOR DEPARTMENT	700	
<b>0102040-520450- PER DIEM/MEALS/MISC TRAVEL EX</b>		<b>\$ 1,940</b>
CFM TRAINING - 2 DAYS @ \$45/DAY - ENGINEERING	90	
IDOT/APWA/ASCE/WAFSCM MEETINGS & MEALS - ENGINEERING	400	
ILLINOIS ARBORIST CONFERENCE (5)- TWO DAYS @ \$45/DAY	450	
LOCAL LUNCH MEETINGS & TRAVEL MEALS	1,000	
<b>0102040-520520- ENGINEERING SVC</b>		<b>\$ 18,500</b>
CONSULTANT NON CIP VILLAGE IMPROVEMENTS - ENGINEERING	10,000	
NPDES ANNUAL REPORT	8,500	
<b>0102040-520530- MEDICAL SERVICES</b>		<b>\$ 3,000</b>
DRUG/ALCOHOL TESTING	3,000	
<b>0102040-520540- PROFESSIONAL SVC NOT ELSE CLAS</b>		<b>\$ 1,000</b>
LANDSCAPE ARCHITECT NON CIP VILLAGE IMPROVEMENTS - ENGINEERING	1,000	
<b>0102040-520600- BLDG &amp; GROUND MTNC SVC</b>		<b>\$ -</b>
NO DETAIL REPORTED		
<b>0102040-520610- MOSQUITO ABATEMENT</b>		<b>\$ 76,300</b>
BASE PROGRAM WITH 4 ULV ADULT SPRAYINGS-CLARKE (INCLUDES ADDITIONAL 5th SPRAY)	73,500	
SPECIAL EVENT SPRAYS (14)	2,800	



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2024

<b>0102040-520630-</b>	<b>CONTRACTUAL STREET SVC</b>	<b>\$</b>	<b>326,511</b>
	ASSOC. REIMBURSEMENT FOR SNOW REMOVAL OF DEDICATED STREETS	11,511	
	BRICK PAVER MAINTENANCE (CENTENNIAL CROSSING)	-	
	BRIDGE INSPECTION: GREGG'S PKWY/PHILLIP RD/PORT CLINTON (50/50 SPLIT) (OCTOBER 2025)		
	BRIDGE STUDY	6,000	
	CATCH BASIN AND STORM SEWER CLEANING	20,000	
	CLEAN AND TELEWISE STORM SEWERS FOR STREET REHAB PROJECT	24,000	
	CONTRACT STREET SWEEPING	66,000	
	CONTRACTUAL SNOW REMOVAL: CUL-DE-SACS (JAMES MARTIN & ASSOC)	110,000	
	HAWTHORN DAM INSPECTION	2,500	
	HOA CONTRACTORS PLOWING FOR VILLAGE	49,000	
	LAKE CHARLES DAM INSPECTION	2,500	
	LAKE CHARLES EMBANKMENT SURVEY	6,000	
	SNOW REMOVAL COMPLETED BY VERNON TOWNSHIP	9,000	
	STORM SEWER SPOT REPAIRS/LINING	20,000	
<b>0102040-520990-</b>	<b>CONTRACT SVC NOT ELSE CLASS</b>	<b>\$</b>	<b>23,130</b>
	CANADIAN NATIONAL RAILROAD LEASES (4)	4,830	
	CONTRACTUAL WEIGHT ROOM MAINTENANCE	2,000	
	DUMP FEES FOR ASPHALT	1,200	
	MISCELLANEOUS SERVICES	500	
	OUTSIDE SHREDDING SERVICE	200	
	PROPANE TANK REFILL	800	
	SATELLITE WEATHER SERVICES: DTN	4,400	
	UPS SHIPPING CHARGES	200	
	USED TIRE DISPOSAL	800	
	VILLAGE NPDES PERMIT FEE	1,000	
	VILLAGE NPDES SAMPLING	5,000	
	WASTE OIL, GASOLINE & ANTIFREEZE PICKUP	2,200	
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$</b>	<b>758,181</b>
	<b>COMMODITIES</b>		
<b>0102040-530010-</b>	<b>OFFICE SUPPLIES</b>	<b>\$</b>	<b>8,550</b>
	DEVELOPER FOR LARGE COPIER	200	
	DIARY & PLANNER FOR STREET DIVISION	50	
	GENERAL OFFICE SUPPLIES	1,500	
	LAMINATING SUPPLIES	100	
	OFFICE & DRAWING SUPPLIES FOR GROUNDS	100	
	OFFICE SUPPLIES - ENGINEERING	1,200	
	OFFICE SUPPLIES FOR VEHICLE MAINTENANCE DIVISION	250	
	PAPER & SUPPLIES FOR LARGE DOCUMENT COPIER (XEROX 3050)	500	
	PLOTTER PAPER & INK	1,650	
	POSTAGE	500	
	PRINTER CARTRIDGES: COMPUTER PRINTERS, FAX & LASER PRINTERS	2,500	

**GENERAL FUND**

(PUBLIC WORKS)

**ADOPTED  
BUDGET  
FY 2024**

<b>0102040-530030- FOOD SUPPLIES</b>		<b>\$ 4,850</b>
VILLAGE-WIDE EMPLOYEE LUNCHEON	1,500	
BREAK ROOM SUPPLIES: FORKS, KNIVES, SPOONS, PLATES	600	
COFFEE, SUGAR, CREAMER & HOT CHOCOLATE	1,150	
DEPARTMENT LUNCHEONS	1,000	
FOOD FOR OPEN HOUSE	-	
SNOW PLOW MEALS	600	
<b>0102040-530040- EMPLOYEE TOOLS</b>		<b>\$ 4,000</b>
HVAC TOOL ALLOWANCE TO UPGRADE & REPLACE BROKEN AND WORN TOOLS	1,000	
MECHANIC TOOL ALLOWANCE TO UPGRADE & REPLACE BROKEN AND WORN TOOLS	3,000	
<b>0102040-530050- EMPLOYEE UNIFORMS</b>		<b>\$ 17,970</b>
EMBROIDERY FOR OUTERWEAR	1,550	
FULL TIME EMPLOYEE SAFETY EQUIP: VESTS, SAFETY GLASSES, GLOVES, EAR PROTECTION	1,400	
HARNESS FOR EMPLOYEES IN AERIAL LIFT TRUCK	300	
OUTERWEAR ALLOWANCE FOR DEPARTMENT	6,500	
PURCHASE OF UNIFORM PANTS IN LIEU OF RENTAL	3,400	
REPLACEMENT RAIN GEAR	500	
SEASONAL EMPLOYEE OUTERWEAR: BOOTS, GLOVES, VESTS, SAFETY GLASSES, JACKETS, SWEATSHIRTS	1,320	
TEE SHIRTS W/NAME & LOGO- 5 EACH FOR FULL TIME (14) AND PART TIME EMPLOYEES	3,000	
<b>0102040-530060- VEHICLE &amp; EQP MTNC SUPPLIES</b>		<b>\$ 13,000</b>
CAR WASH SOAP & WAX, FLOOR CLEANING DETERGENT	1,000	
NUTS, BOLTS, SCREWS ELECTRICAL TERMINALS, WASHER SOLVENT, FUEL INJECTION	12,000	
<b>0102040-530090- STREET MAINTENANCE SUP</b>		<b>\$ 7,750</b>
BARRICADES & CONES	5,000	
CHERRY VALLEY FENCING		
FORMING MATERIALS: WOOD, EXPANSION JOINT MATERIALS & CURING MATERIALS	1,000	
QWICK KURB PADDLES	1,000	
REINFORCING STEEL FOR CONCRETE	250	
SECURITY FENCE, POSTS & TIES	500	
<b>0102040-530110- GENERAL PURPOSE TOOLS</b>		<b>\$ 14,150</b>
GENERAL PURCHASE TOOLS: ELECTRICAL/BUILDING DIVISION	3,000	
GENERAL PURCHASE TOOLS: STREETS	3,000	
GENERAL PURPOSE TOOLS - ENGINEERING	300	
GENERAL PURPOSE TOOLS: FORESTRY	3,000	
GENERAL PURPOSE TOOLS: GROUNDS	3,000	
GENERAL PURPOSE TOOLS-MECHANICS	1,000	
SURVEY & FIELD SUPPLIES - ENGINEERING	850	

**GENERAL FUND**

ADOPTED  
 BUDGET  
 FY 2024

**(PUBLIC WORKS)**

<b>0102040-530120- VEHICLE MTNC TOOLS</b>		<b>\$ 8,000</b>
HYDRAULIC HOSE CRIMPING TOOL	8,000	
<b>0102040-530140- FUEL &amp; LUBRICATION</b>		<b>\$ 308,700</b>
20,000 GALLONS DIESEL FUEL BUDGETED AT @ \$4.50/GAL	90,000	
60,000 GALLONS UNLEADED GASOLINE BUDGETED @ \$3.50/GAL	210,000	
OILS & GREASE	8,000	
OPIS PRICING FEE	700	
<b>0102040-530150- BOOKS</b>		<b>\$ 1,575</b>
BOOKS & VIDEOS FOR HORTICULTURE	75	
MAINTENANCE/REPAIR MANUALS FOR VEHICLES/EQUIPMENT	1,000	
MISCELLANEOUS - ENGINEERING	100	
SAFETY VIDEOS, BOOKS & MISC. SUPPLIES	400	
<b>0102040-530220- STREET SIGN SUPPLIES</b>		<b>\$ 30,000</b>
BANNERS	6,000	
INSTALLATION HARDWARE	2,000	
SIGN MATERIAL, SHEETING, BLANKS, OTHER MISC. SIGN SUPPLIES	22,000	
<b>0102040-530230- STORM WATER MTNC SUPPLIES</b>		<b>\$ 11,250</b>
FRAMES & CASTINGS	8,000	
KOR-N-TEE BOOTS & BANDS	500	
LOCATE SUPPLIES, PAINT & LOCATE FLAGS	500	
MORTAR/SAKRETE	750	
PRECAST MATERIALS	1,500	
<b>0102040-530990- SUPPLIES NOT ELSE CLASSIFIED</b>		<b>\$ 13,500</b>
AED BATTERY REPLACEMENTS	500	
BATTERIES: AA, AAA, 9 VOLT, C & D	1,500	
FIRST AID SUPPLIES	500	
FLOWERS/PLANTS FOR EMPLOYEES (SURGERY/SYMPATHY)	500	
REPLACEMENT BANNERS AND BRACKETS	6,000	
REPLACEMENT FLAGS, U.S. FOR STREET LIGHTS	3,000	
SPONSOR-A-FAMILY PROGRAM CONTRIBUTION THRU VERNON TOWNSHIP	500	
SUPPLIES FOR OPEN HOUSE	-	
TRASH CANS (12)	1,000	
<b>TOTAL COMMODITIES</b>		<b>\$ 443,295</b>
<b>EQUIPMENT</b>		
<b>0102040-540010- OFFICE FURNITURE &amp; EQUIPMENT</b>		<b>\$ 2,350</b>
DESK	1,000	
DESK CHAIRS	700	
REPLACEMENT PRINTERS	650	



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2024

<b>0102040-540020-</b>	<b>REPLACE CONTR PASS AUTOS</b>		<b>\$ 26,709</b>
	CONTRIBUTION TO THE REPLACEMENT FUND	4,848	
	CONTRIBUTION TO THE REPLACEMENT FUND - ENGINEERING	21,861	
<b>0102040-540030-</b>	<b>REPLACE CONTR NONPASS AUTOS</b>		<b>\$ 255,000</b>
	CONTRIBUTION TO THE REPLACEMENT FUND	255,000	
<b>TOTAL EQUIPMENT</b>			<b>\$ 284,059</b>
<b>TOTAL DIVISION: PUBLIC WORKS REGULAR</b>			<b>\$ 4,732,056</b>
<b>DIVISION: PW-ADMIN VEHICLE</b>			
<b>CONTRACTUAL SERVICES</b>			
<b>0102041-520030-</b>	<b>LICENSE FEES</b>		<b>\$ 325</b>
	TITLE & PLATES	325	
<b>0102041-520340-</b>	<b>VEHICLE REPAIR</b>		<b>\$ 1,000</b>
	ADMINISTRATION & BUILDING DEPT VEHICLE REPAIRS BY OUTSIDE VENDORS	1,000	
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>\$ 1,325</b>
<b>COMMODITIES</b>			
<b>0102041-530060-</b>	<b>VEHICLE &amp; EQP MTNC SUPPLIES</b>		<b>\$ 2,000</b>
	PARTS & SUPPLIES FOR VILLAGE HALL & BUILDING DEPARTMENT VEHICLES	2,000	
<b>TOTAL COMMODITIES</b>			<b>\$ 2,000</b>
<b>TOTAL DIVISION: PW-ADMIN VEHICLE</b>			<b>\$ 3,325</b>
<b>DIVISION: PW-POLICE VEHICLE</b>			
<b>CONTRACTUAL SERVICES</b>			
<b>0102042-520030-</b>	<b>LICENSE FEES</b>		<b>\$ 2,595</b>
	RENEWAL STICKERS FOR 9 VEHICLES	1,395	
	TITLE AND TRANSFER PLATES FOR 4 NEW POLICE VEHICLES	1,200	
<b>0102042-520310-</b>	<b>RADIO/PAGER EQPMT REPAIR</b>		<b>\$ 500</b>
	REPAIR OF POLICE DEPT RADIOS	500	
<b>0102042-520340-</b>	<b>VEHICLE REPAIR</b>		<b>\$ 10,000</b>
	OUTSIDE REPAIRS FOR 28 POLICE DEPARTMENT VEHICLES	10,000	
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>\$ 13,095</b>



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2024

**COMMODITIES**

<b>0102042-530060- VEHICLE &amp; EQP MTNC SUPPLIES</b>	<b>\$ 35,000</b>
MAINTENANCE & REPAIR PARTS FOR CFPD VEHICLES	5,000
MAINTENANCE & REPAIR PARTS FOR POLICE VEHICLES	30,000

<b>TOTAL COMMODITIES</b>	<b>\$ 35,000</b>
--------------------------	------------------

<b>TOTAL DIVISION: PW-POLICE VEHICLE</b>	<b>\$ 48,095</b>
--	------------------

**DIVISION: PW-PUBLIC WKS VEHICLES**

**CONTRACTUAL SERVICES**

<b>0102043-520030- LICENSE FEES</b>	<b>\$ 2,491</b>
CDL LICENSE RENEWALS- 5 @ \$35	175
TITLE & PLATES (2)	316
TRUCK SAFETY INSPECTIONS- 32 VEHICLES PRIMARILY TWICE A YEAR @ \$36 EACH TIME	2,000

<b>0102043-520310- RADIO/PAGER EQPMT REPAIR</b>	<b>\$ 500</b>
REPAIRS FOR PUBLIC WORKS VEHICLE RADIOS	500

<b>0102043-520340- VEHICLE REPAIR</b>	<b>\$ 11,000</b>
PW VEHICLE REPAIR BY OUTSIDE VENDORS	8,000
PWS,15,50 AERIAL LIFT INSPECTIONS	3,000

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 13,991</b>
-----------------------------------	------------------

**COMMODITIES**

<b>0102043-530060- VEHICLE &amp; EQP MTNC SUPPLIES</b>	<b>\$ 43,600</b>
MAINTENANCE & REPAIR PARTS FOR CFPD VEHICLES	5,000
MAINTENANCE & REPAIR PARTS FOR PUBLIC WORKS VEHICLES	35,000
TIRES FOR LARGE TRUCK (1 SET)	3,600

<b>TOTAL COMMODITIES</b>	<b>\$ 43,600</b>
--------------------------	------------------

<b>TOTAL DIVISION: PW-PUBLIC WKS VEHICLES</b>	<b>\$ 57,591</b>
---	------------------

**DIVISION: PW-PUBLIC WORKS EQUIP**

**CONTRACTUAL SERVICES**

<b>0102044-520340- VEHICLE REPAIR</b>	<b>\$ 7,000</b>
PUBLIC WORKS EQUIPMENT REPAIRS	3,000
SANDBLAST, PRIME AND PAINT SALT SPREADERS (PW2, 47, 40)	3,000
VEHICLE WASH SYSTEM REPAIRS	1,000

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 7,000</b>
-----------------------------------	-----------------



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2024

(PUBLIC WORKS)

**COMMODITIES**

<b>0102044-530060- VEHICLE &amp; EQP MTNC SUPPLIES</b>		<b>\$</b>	<b>24,750</b>
	BARS, CHAINS AND OIL FOR SAWS		300
	EQUIPMENT REPAIR PARTS & SUPPLIES: SCHMIDT PLOW PARTS		18,000
	PLOW CARBIDE CUTTING EDGES		3,000
	SKID STEER TIRES (2 SETS)		2,000
	SNOW BLOWERS (1)		750
	STUMP GRINDER TEETH (2 SETS)		700
<b>TOTAL COMMODITIES</b>			<b>\$ 24,750</b>

<b>TOTAL DIVISION: PW-PUBLIC WORKS EQUIP</b>		<b>\$</b>	<b>31,750</b>
--	--	-----------	---------------

**DIVISION: PW-PUB WKS BLDG MTNC**

**CONTRACTUAL SERVICES**

<b>0102046-520600- BLDG &amp; GROUND MTNC SVC</b>		<b>\$</b>	<b>51,300</b>
	ANNUAL FIRE EXTINGUISHER INSPECTION & REPAIRS		1,000
	ANNUAL FUEL DISPENSING SYSTEM LINE LEAK INTERSTITIAL TESTING		1,400
	BACKFLOW TESTING & PLUMBING		3,000
	BRICK SEALING & TUCKPOINTING		6,000
	CARBON MONOXIDE TESTING (2 YR ROTATION JANUARY 2024)		800
	CO SENSOR REPLACEMENT		1,600
	CUSTODIAL SERVICES		13,000
	ELECTRICAL CONTRACTS		4,000
	FIRE SPRINKLER 5 YR NFPA25 CODE INSPECTION (2025-\$2,600)		
	FIRE SPRINKLER ANNUAL INSPECTION & REPAIRS		1,000
	FUEL DISPENSING & TANK MONITOR REPAIRS		1,000
	GATE MAINTENANCE AND REPAIRS TO BACK GATE		1,000
	LOAD TEST PUBLIC WORKS STANDBY GENERATOR		700
	LOCKSMITH REPAIRS		1,000
	MISC ROOF REPAIRS (FLASHING REPAIR)		1,000
	OVERHEAD DOOR INSPECTION FOR 16 PUBLIC WORKS DOORS		5,000
	OVERHEAD DOOR REPAIRS FOR 16 PUBLIC WORKS DOORS		3,000
	PEST CONTROL (ALL BUILDINGS)		5,000
	ROOF MAINTENANCE CONTRACT		1,200
	SECURITY ALARM SERVICES		600

<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$</b>	<b>51,300</b>
-----------------------------------	--	-----------	---------------



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2024

(PUBLIC WORKS)

#### COMMODITIES

<b>0102046-530070- BLDG &amp; GROUNDS MTNC SUP</b>	<b>\$ 32,100</b>
DOOR KEYS & LOCKS	2,000
CALCIUM CHLORIDE FOR SIDEWALKS	500
CLEANING SUPPLIES	1,500
ELECTRICAL & PLUMBING SUPPLIES	2,500
FLAGS: USA, STATE & VILLAGE	400
FUEL DISPENSER, NOZZLES, HOSES & BREAK-AWAYS	1,500
FURNACE FILTERS	1,200
HARDWARE	6,000
HVAC MECHANICAL SUPPLIES	10,000
LIGHTING SUPPLIES & BULBS	1,500
PAINTING SUPPLIES & HARDWARE	1,500
PAPER PRODUCTS	1,500
WASHBAY SUPPLIES, HOSES, CONNECTORS	1,000
WATER FILTERS FOR LUNCHROOM FAUCET	1,000

<b>TOTAL COMMODITIES</b>	<b>\$ 32,100</b>
--------------------------	------------------

<b>TOTAL DIVISION: PW-PUB WKS BLDG MTNC</b>	<b>\$ 83,400</b>
---	------------------

#### DIVISION: PW-GROUNDS MTNC

#### CONTRACTUAL SERVICES

<b>0102047-520600- BLDG &amp; GROUND MTNC SVC</b>	<b>\$ 468,800</b>
ANIMAL CONTROL	3,000
BACKFLOW PREVENTION	2,000
BUTTERFIELD ROAD MEDIAN PLANTING	10,000
BUTTERFIELD ROAD R.O.W. MOWING & LANDSCAPE MAINTENANCE	2,800
CONTRACTUAL MOWING & LANDSCAPING OF VILLAGE PROPERTIES	150,000
GREGG'S LANDING POND ALGAE REMOVAL SERVICE	8,000
HARVEY LAKE MANAGEMENT	34,000
INJECTION OF TREES FOR PEST & DISEASE CONTROL	12,000
LAKEVIEW/GREGG'S PKWY SW CORNER TURF MAINTENANCE	2,500
LARGE LOG DISPOSAL (\$250/LOAD)	2,500
LARGE TREE REMOVAL	12,000
MEDIAN SPRAYING	5,000
MULCH INSTALLATION AT ALL BUILDINGS	10,000
OPEN SPACE MANAGEMENT	120,000
POND ALGAE SERVICES (VILLAGE OWNED PONDS)	20,000
TUB GRINDING OF BRUSH/LIMBS	75,000
VILLAGE WIDE TREE TRIMMING & PRUNING BY CONTRACTOR	75,000

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 468,800</b>
-----------------------------------	-------------------



**GENERAL FUND**

ADOPTED  
 BUDGET  
 FY 2024

(PUBLIC WORKS)

**COMMODITIES**

<b>0102047-530080- GROUND MAINTENANCE SUP</b>		<b>\$</b>	<b>41,800</b>
	ARBOR DAY SUPPLIES: TREES, SHRUBS, SAFETY MATERIAL		500
	FISH POND STOCKING (VHAC & HARVEY LAKE)		800
	HOLIDAY LIGHTS AND SUPPLIES INCLUDING VILLAGE BUILDINGS AND VILLAGE WIDE DISPLAYS		10,000
	LAWN IRRIGATION PARTS & SUPPLIES		1,500
	NEW PICNIC TABLES (10)		4,000
	OPEN SPACE MAINTENANCE SUPPLIES		4,500
	PESTICIDES AND FERTILIZERS		2,000
	SUMMER & FALL ANNUAL FLOWERS: VILLAGE HALL & PUBLIC WORKS		2,500
	TOPSOIL, SOD & SEED		16,000

<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>41,800</b>
--------------------------	-----------	---------------

<b>TOTAL DIVISION: PW-GROUNDS MTNC</b>	<b>\$</b>	<b>510,600</b>
--	-----------	----------------

**DIVISION: PW-POLICE BLDG MTNC**

**CONTRACTUAL SERVICES**

<b>0102048-520600- BLDG &amp; GROUND MTNC SVC</b>		<b>\$</b>	<b>72,050</b>
	ANNUAL FIRE EXTINGUISHER INSPECTION & REPAIRS		1,000
	AUTOMATIC DOOR SERVICE (SWING DOORS)		500
	BACKFLOW PREVENTION & PLUMBING		3,000
	BRICK SEALING/TUCKPOINTING		5,000
	ELECTRICAL CONTRACTOR		3,000
	FIRE MARSHALL BOILER INSPECTION		350
	FIRE SPRINKLER 5 YR NFPA25 CODE INSPECTION (2025-\$2,200)		
	FIRE SPRINKLER ANNUAL INSPECTION		1,200
	GENERATOR REPAIRS		500
	HVAC CONTROLS		6,000
	HVAC REPAIRS		2,000
	JANITORIAL CLEANING SERVICES		25,000
	LOAD TEST STANDBY GENERATOR		900
	LOCKSMITH		1,500
	OVERHEAD DOOR MAINTENANCE, LOCK REPAIRS 7 FOBS MAINTENANCE		1,000
	PAINTING		15,000
	ROOF MAINTENANCE SERVICE		1,100
	SHOOTING RANGE MAINTENANCE & REPAIRS		5,000

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$</b>	<b>72,050</b>
-----------------------------------	-----------	---------------



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2024

(PUBLIC WORKS)

**COMMODITIES**

<b>0102048-530070-</b>	<b>BLDG &amp; GROUNDS MTNC SUP</b>		<b>\$</b>	<b>29,800</b>
	WATER FILTERS	1,000		
	CALCIUM CHLORIDE FOR SIDEWALKS	2,000		
	CLEANING SUPPLIES	2,000		
	DOOR LOCKS & CLOSERS	1,500		
	ELECTRICAL & LIGHTING SUPPLIES	2,500		
	FLAGS: US, STATE, VILLAGE & MIA	400		
	GENERAL HARDWARE	2,000		
	HVAC SUPPLIES	10,000		
	PAINT & FINISHES	1,500		
	PAPER PRODUCTS	3,000		
	PLUMBING SUPPLIES	3,000		
	SUMMER AND FALL ANNUAL FLOWERS	900		

<b>TOTAL COMMODITIES</b>		<b>\$</b>	<b>29,800</b>
--------------------------	--	-----------	---------------

<b>TOTAL DIVISION: PW-POLICE BLDG MTNC</b>		<b>\$</b>	<b>101,850</b>
--	--	-----------	----------------

**DIVISION: VILLAGE HALL**

**CONTRACTUAL SERVICES**

<b>0102049-520070-</b>	<b>WATER &amp; SEWER</b>		<b>\$</b>	<b>3,800</b>
	WATER & SEWER	3,800		

<b>0102049-520600-</b>	<b>BLDG &amp; GROUND MTNC SVC</b>		<b>\$</b>	<b>56,900</b>
	BACKFLOW PREVENTION & PLUMBING	1,500		
	BRICK SEALING/TUCKPOINTING	2,000		
	COMPUTER ROOM MONITORING	600		
	CUSTODIAL SERVICE: 5 DAYS/WEEK	18,000		
	ELECTRICAL CONTRACTOR	3,000		
	ELEVATOR INSPECTION & CONVEY	5,000		
	ELEVATOR INSPECTION WITNESSING	350		
	ELEVATOR REPAIRS	10,000		
	FIRE EXTINGUISHER ANNUAL INSPECTION & REPAIRS	500		
	FIRE MARSHALL BOILER INSPECTION	350		
	FIRE SPRINKLER 5 YR NFPA25 CODE INSPECTION (2025 & \$1,600)			
	FIRE SPRINKLER ANNUAL INSPECTION	1,600		
	GENERATOR REPAIRS	500		
	HVAC CONTROLS	4,000		
	LOAD TEST STANDBY GENERATOR	1,000		
	LOCKSMITH	1,500		
	PAINTING	5,000		
	ROOF INSPECTIONS & MAINTENANCE	1,000		
	ROOF REPAIRS	1,000		

<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$</b>	<b>60,700</b>
-----------------------------------	--	-----------	---------------



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2024

(PUBLIC WORKS)

**COMMODITIES**

<b>0102049-530070-</b>	<b>BLDG &amp; GROUNDS MTNC SUP</b>		<b>\$</b>	<b>29,000</b>
	CALCIUM CHLORIDE	1,000		
	CLEANING SUPPLIES	2,000		
	DOOR LOCKS & CLOSERS	1,500		
	FLAGS: US, STATE, & VILLAGE	500		
	GENERAL PAPER SUPPLIES	2,500		
	HVAC SUPPLIES	12,000		
	LIGHT BULBS & ELECTRICAL SUPPLIES	2,500		
	MISC. HARDWARE	2,000		
	OUTDOOR LIGHTING (FLAG, SENIORS AND BOARD)	2,000		
	PLUMBING SUPPLIES	3,000		

<b>TOTAL COMMODITIES</b>		<b>\$</b>	<b>29,000</b>
--------------------------	--	-----------	---------------

<b>TOTAL DIVISION: VILLAGE HALL</b>		<b>\$</b>	<b>89,700</b>
-------------------------------------	--	-----------	---------------

**DIVISION: PW-STREET POLES**

**COMMODITIES**

<b>0102050-530100-</b>	<b>STREET LIGHTING SUPPLIES</b>		<b>\$</b>	<b>26,000</b>
	ALUMINUM 30 FT. REPLACEMENT POLES	4,000		
	CROUSE HINDS REPLACEMENT FIXTURES	3,000		
	FIBERGLASS REPLACEMENT 20' LIGHT POLE	2,000		
	HADCO REPLACEMENT BASES	6,000		
	HADCO REPLACEMENT FIXTURES	8,000		
	REPLACEMENT DECORATIVE LIGHT POLES	3,000		

<b>TOTAL COMMODITIES</b>		<b>\$</b>	<b>26,000</b>
--------------------------	--	-----------	---------------

<b>TOTAL DIVISION: PW-STREET POLES</b>		<b>\$</b>	<b>26,000</b>
--	--	-----------	---------------

**DIVISION: PW-STREET MTNC**

**CONTRACTUAL SERVICES**

<b>0102051-520600-</b>	<b>BLDG &amp; GROUND MTNC SVC</b>		<b>\$</b>	<b>5,000</b>
	SUMP PUMP REPAIRS	5,000		

<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$</b>	<b>5,000</b>
-----------------------------------	--	-----------	--------------

**COMMODITIES**

<b>0102051-530080-</b>	<b>GROUND MAINTENANCE SUP</b>		<b>\$</b>	<b>73,000</b>
	BUSHES/TREES FOR VILLAGE BUILDINGS & PROPERTIES	1,000		
	PARKWAY TREES FOR REPLACEMENT (200 TREES @ \$250 EACH)	50,000		
	PERENNIAL PLANTS & BUSHES FOR MONUMENTS, MEDIANS & R.O.W.	13,000		
	SUMMER & FALL ANNUAL FLOWERS: RT. 60 & RT. 21 ISLAND ENTRANCES	3,000		
	SUPPLIES FOR MEDIAN IRRIGATION SYSTEMS	3,000		
	VILLAGE ENTRY MONUMENT RENOVATION	3,000		



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2024

<b>0102051-530090- STREET MAINTENANCE SUP</b>		<b>\$</b>	<b>24,000</b>
AGGREGATES		9,000	
BITUMINOUS MATERIALS		7,000	
COLD MIX (UPM PAVEMENT PATCHING)		3,000	
READY MIX CONCRETE		5,000	

<b>TOTAL COMMODITIES</b>		<b>\$</b>	<b>97,000</b>
--------------------------	--	-----------	---------------

<b>TOTAL DIVISION: PW-STREET MTNC</b>		<b>\$</b>	<b>102,000</b>
---------------------------------------	--	-----------	----------------

**DIVISION: PW-LIGHTS**

**CONTRACTUAL SERVICES**

<b>0102052-520620- DELEGATED MGMT SVC</b>		<b>\$</b>	<b>52,000</b>
CONTROLLER REPAIR/TEMPORARY REPLACEMENT CONTROLLER (2)		6,000	
DIRECTIONAL BORING		9,000	
EMERGENCY UTILITY LOCATE CONTRACTOR		7,000	
JULIE MEMBERSHIP		4,000	
REPAIRS TO STREET LIGHTS: WIRING & CONDUIT REPLACEMENT		2,000	
REPLACE LIGHT POLE BASES		4,000	
SUPPLEMENTAL LIGHT POLE PAINTING		20,000	

<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$</b>	<b>52,000</b>
-----------------------------------	--	-----------	---------------

**COMMODITIES**

<b>0102052-530100- STREET LIGHTING SUPPLIES</b>		<b>\$</b>	<b>40,500</b>
CONTROLLER PARTS: CONTACTS, RELAYS & CIRCUIT BREAKERS		4,000	
ELECTRICAL SUPPLIES: NUTS, BOLTS, TAPE & ELECTRICAL CONNECTORS		3,000	
FUSES, FUSE HOLDERS & BOOTS		2,000	
HIGH PRESSURE SODIUM STARTERS		2,000	
LIGHT BULBS		12,000	
LOCATE PAINT & SUPPLIES		1,000	
PHOTO CELLS		2,000	
PIPE & CONDUIT		500	
POLE PAINTING SUPPLIES		2,000	
REPLACEMENT BALLASTS		2,000	
REPLACEMENT GLOBES		6,000	
WIRE		4,000	

<b>TOTAL COMMODITIES</b>		<b>\$</b>	<b>40,500</b>
--------------------------	--	-----------	---------------

<b>TOTAL DIVISION: PW-LIGHTS</b>		<b>\$</b>	<b>92,500</b>
----------------------------------	--	-----------	---------------



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2024

(PUBLIC WORKS)

#### DIVISION: PW-SNOW REMOVAL

##### COMMODITIES

<b>0102053-530090- STREET MAINTENANCE SUP</b>		<b>\$</b>	<b>151,182</b>
	BEET JUICE (5000 GALLONS @ \$1.70/GALLON)		8,500
	LIQUID CALCIUM CHLORIDE (9,000 GALLONS @ \$.65/GALLON)		5,850
	MAILBOXES & POST REPLACEMENT		3,000
	SALT BRINE (10,000 GALLONS)		5,000
	SALT FOR SNOW & ICE CONTROL (1,600 TONS AT \$79.27/TON)		126,832
	SNOW FENCE & POSTS		2,000

<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>151,182</b>
--------------------------	-----------	----------------

<b>TOTAL DIVISION: PW-SNOW REMOVAL</b>	<b>\$</b>	<b>151,182</b>
--	-----------	----------------

#### DIVISION: ARBORTHEATER

##### CONTRACTUAL SERVICES

<b>0102081-520070- WATER &amp; SEWER</b>		<b>\$</b>	<b>4,000</b>
	POTABLE WATER & SEWER		4,000
<b>0102081-520600- BLDG &amp; GROUND MTNC SVC</b>		<b>\$</b>	<b>65,300</b>
	BACKFLOW PREVENTION & PLUMBING		2,000
	BRICK SEALING & TUCKPOINTING		2,000
	CLEANING OF WASHROOMS (7 DAYS PER WEEK) & EMPTY TRASH (12 MONTHS)		6,600
	FOUNTAIN/WATERFALL/IRRIGATION MAINTENANCE		5,200
	IRRIGATION REPAIRS		10,000
	IRRIGATION WINTERIZING AND STARTUP		3,000
	LANDSCAPE MAINTENANCE CONTRACT		34,000
	PAINTING AND STAINING		-
	PORTALET SERVICES		1,000
	VIDEO SURVEILLANCE CAMERA MAINTENANCE		1,500

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$</b>	<b>69,300</b>
-----------------------------------	-----------	---------------

##### COMMODITIES

<b>0102081-530070- BLDG &amp; GROUNDS MTNC SUP</b>		<b>\$</b>	<b>9,600</b>
	CHEMICALS FOR THE FOUNTAIN		1,000
	FLAGS		2,000
	HARDWARE		1,000
	MISC. ELECTRICAL & PLUMBING SUPPLIES		2,000
	PAINT & STAIN		100
	PAPER & CLEANING SUPPLIES		1,000
	SUMMER & FALL ANNUAL FLOWERS		2,500

<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>9,600</b>
--------------------------	-----------	--------------

<b>TOTAL DIVISION: ARBORTHEATER</b>	<b>\$</b>	<b>78,900</b>
-------------------------------------	-----------	---------------



**GENERAL FUND**

ADOPTED  
BUDGET  
FY 2024

(PUBLIC WORKS)

**DIVISION: PHILLIP RD MTNC BLDG**

**CONTRACTUAL SERVICES**

<b>0102091-520600-</b>	<b>BLDG &amp; GROUND MTNC SVC</b>	<b>\$</b>	<b>5,750</b>
	BACKFLOW TESTING & PLUMBING	1,000	
	CLEANING SERVICES	500	
	FIRE EXTINGUISHER INSPECTION	250	
	FIRE SPRINKLER ANNUAL INSPECTION	1,000	
	OVERHEAD DOOR REPAIRS	1,000	
	OVERHEAD DOOR SERVICE	1,500	
	SECURITY ALARM	500	

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$</b>	<b>5,750</b>
-----------------------------------	-----------	--------------

**COMMODITIES**

<b>0102091-530070-</b>	<b>BLDG &amp; GROUNDS MTNC SUP</b>	<b>\$</b>	<b>3,600</b>
	BUSHES AND FLOWERS	3,000	
	CLEANING AND PAPER SUPPLIES	200	
	HVAC SUPPLIES	200	
	LIGHTING SUPPLIES & BULBS	200	

<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>3,600</b>
--------------------------	-----------	--------------

<b>TOTAL DIVISION: PHILLIP RD MTNC BLDG</b>	<b>\$</b>	<b>9,350</b>
---	-----------	--------------

**DIVISION: VHAC**

**CONTRACTUAL SERVICES**

<b>0102114-520050-</b>	<b>ELECTRIC POWER</b>	<b>\$</b>	<b>25,000</b>
	IRRIGATION SYSTEM, BALLFIELDS (REIMBURSED BY USERS) AND WELL (REIMBURSED 50% BY VHHS)	25,000	
<b>0102114-520070-</b>	<b>WATER &amp; SEWER</b>	<b>\$</b>	<b>2,400</b>
	WATER & SEWER	2,400	



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2024

<b>0102114-520600-</b>	<b>BLDG &amp; GROUND MTNC SVC</b>	<b>\$</b>	<b>93,660</b>
	BACKFLOW PREVENTION & PLUMBING	2,000	
	BALLFIELD NETS, REPAIR	3,000	
	FIRE EXTINGUISHER SERVICES	250	
	PORT-A-POTTY RENTAL	7,500	
	VHAC LASER LEVEL INFIELDS MAINTENANCE	2,000	
	WEATHER BUG SERVICES	1,000	
	BRICK SEALING/TUCKPOINTING	1,000	
	DEEP TINE AERATION	5,200	
	ELECTRICAL WORK: IRRIGATION, BUILDING LIGHTS AND SCOREBOARDS	500	
	LACROSSE TOURNAMENT: PORT-A-POTTIES	9,000	
	MUSCO LIGHTING REPAIRS	4,000	
	VHAC IRRIGATION 6 INCH MAIN AND VALVE REPAIRS	10,000	
	VHAC IRRIGATION WINTERIZING AND STARTUP	3,210	
	VHAC LANDSCAPE CONTRACT	45,000	
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$</b>	<b>121,060</b>

**COMMODITIES**

<b>0102114-530070-</b>	<b>BLDG &amp; GROUNDS MTNC SUP</b>	<b>\$</b>	<b>52,600</b>
	DUCKBILLS (LOCKS)	250	
	EQUIPMENT RENTAL	1,000	
	FERTILIZER & HERBICIDE	15,000	
	FIELD 5 & 6 FENCING	-	
	FLOWERS	2,000	
	IRRIGATION PARTS	1,000	
	LIGHT BULBS	2,000	
	LIMESTONE SCREENINGS	1,000	
	LINE PAINT	1,000	
	MISC. PLUMBING SUPPLIES	1,000	
	MISC. SUPPLIES, FIELD DRY, BASES, PLATES, ETC.	3,350	
	SCOREBOARD SUPPLIES	1,000	
	SEED, SOD	9,500	
	SOCCER GOAL NETS	500	
	SPORTS FIELD AGGREGATE	3,000	
	TOOLS & EQUIPMENT	1,500	
	TOP DRESS FOR FIELDS 5-9 (SAND)	4,000	
	TURFACE	5,000	
	VANDALISM SUPPLIES	500	
	<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>52,600</b>

<b>TOTAL DIVISION: VHAC</b>	<b>\$</b>	<b>173,660</b>
-----------------------------	-----------	----------------

**DIVISION: POLICE COMMUNICATION CENTER**

**CONTRACTUAL SERVICES**

<b>0102115-520050-</b>	<b>ELECTRIC POWER</b>	<b>\$</b>	<b>2,500</b>
	ELECTRIC POWER	2,500	



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – PUBLIC WORKS – ACCOUNT DETAIL

### GENERAL FUND

(PUBLIC WORKS)

ADOPTED  
BUDGET  
FY 2024

<b>0102115-520060-</b>	<b>NATURAL GAS POWER</b>		<b>\$</b>	<b>4,000</b>
	POLICE COMMUNICATIONS BUILDING (NOT FRANCHISED)	4,000		
<b>0102115-520070-</b>	<b>WATER &amp; SEWER</b>		<b>\$</b>	<b>3,800</b>
	WATER & SEWER	3,800		
<b>0102115-520600-</b>	<b>BLDG &amp; GROUND MTNC SVC</b>		<b>\$</b>	<b>36,340</b>
	ANNUAL GENERATOR LOAD TESTING	1,300		
	BACKFLOW TESTING & PLUMBING	1,000		
	BRICK SEALING/TUCKPOINTING	2,000		
	CONTINENTAL EXECUTIVE PARKE ASSOCIATION MAINTENANCE CHARGE	1,840		
	ELECTRICAL CONTRACTOR	3,000		
	FIRE EXTINGUISHER ANNUAL INSPECTIONS & REPAIR	200		
	FIRE MARSHALL BOILER INSPECTION	350		
	FIRE SPRINKLER 5 YR NFPA25 CODE INSPECTION (2025-\$2,100)			
	FIRE SPRINKLER ANNUAL INSPECTION	1,450		
	GENERAL REPAIRS	500		
	GENERATOR REPAIRS	500		
	HVAC CONTROLS SERVICE	3,000		
	JANITORIAL SERVICES	11,000		
	LOCKSMITH	1,000		
	PAINTING AND STAINING	8,000		
	ROOF MAINTENANCE	1,200		
	<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$</b>	<b>46,640</b>
	<b>COMMODITIES</b>			
<b>0102115-530070-</b>	<b>BLDG &amp; GROUNDS MTNC SUP</b>		<b>\$</b>	<b>27,400</b>
	BULBS	1,000		
	CALCIUM CHLORIDE FOR SIDEWALKS	2,000		
	CLEANING SUPPLIES	2,000		
	CUSTODIAL SUPPLIES INCLUDING PAPER PRODUCTS	2,000		
	DOOR LOCKS AND CLOSURES	2,000		
	ELECTRICAL & LIGHTING SUPPLIES	3,000		
	HVAC REPAIRS	10,000		
	PAINTING SUPPLIES & HARDWARE	1,000		
	PLUMBING	900		
	PLUMBING SUPPLIES	2,000		
	SUMMER & FALL ANNUAL FLOWERS	1,000		
	WATER FILTERS	500		
	<b>TOTAL COMMODITIES</b>		<b>\$</b>	<b>27,400</b>
	<b>TOTAL DIVISION: POLICE COMMUNICATION CENTER</b>		<b>\$</b>	<b>74,040</b>
	<b>TOTAL DEPARTMENT: PUBLIC WORKS</b>		<b>\$</b>	<b>6,365,999</b>

FUND / DEPT 01 / 03	POLICE (Excludes Dispatch)
Full – Time Staff	55

**MISSION STATEMENT**

The mission of the Vernon Hills Police Department is to protect life and property; preserve a peaceful community; prevent, detect, and investigate crimes; justly enforce laws; and protect the rights of all persons.

In support of its mission, the Police Department is committed to:

- Acknowledging its responsibility to the citizens of Vernon Hills, their source of authority,
- Performing its duties within the spirit and the letter of the laws of the State of Illinois; Constitution of the United States; Constitution of the State of Illinois, and ordinances of the Village of Vernon Hills,
- Remaining sensitive to human needs and treating each person with respect, compassion, and dignity,
- Promoting mutual trust between the Department and the citizens and institutions of the Village of Vernon Hills,
- Enhancing safety and a feeling of security for the residents,
- Fostering a quality work environment that encourages open communication and affords trust, respect, and support for each member.

**PURPOSE**

The Vernon Hills Police Department consists of the following division:

- I. OPERATIONS
  - Police Patrol
  - Police Investigations
- II. ADMINISTRATION
  - Administration
  - Records
  - Field Operations
  - Administrative Services
- III. AUXILLARY SERVICE
  - Crime Prevention

While each division has its own responsibilities, some duties may require divisions to combine efforts to maximize effectiveness and efficiency.

The Vernon Hills Police Department’s Patrol Division is the largest division of the Police Department. This division has 36 officers. The core of the Division includes four shifts of officers, which are led by a Commander and a Sergeant. Each of the four shifts work as a team. The Patrol Division is primarily the first response to emergency and non-emergency incidents. Patrol Officers routinely conduct preliminary crime investigations, enforce traffic laws, and promote safety in Vernon Hills.

The role of the Police Investigations Division is to detect and apprehend offenders who commit crimes in Vernon Hills. The division is led by a Commander and includes eight additional officers who perform follow-up investigations and serve as school resource officers and tactical officers. An administrative assistant helps the division run efficiently. Some of the responsibilities of the Investigations Division include conducting juvenile investigations; investigating major crimes; handling Tactical Unit investigations; obtaining search and arrest warrants and processing crime scenes and collecting evidence.

The Crime Prevention Division is responsible for developing, coordinating, and implementing a variety of crime prevention, safety, and community relations programs for the Police Department.

The Vernon Hills Police Department has 56 full-time and part-time employees, which includes 44 sworn officers.

### FINANCIAL SUMMARY

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Salaries and Wages	\$ 5,981,062	\$ 6,377,231	\$ 6,303,290	\$ 6,640,447	\$ 7,110,630	\$ 807,340	12.8%
Employee Benefits	3,710,972	4,243,693	4,389,240	4,363,407	4,172,314	(216,926)	-4.9%
Contractual Services	296,673	345,873	371,180	373,680	443,629	72,449	19.5%
Commodities	160,652	207,703	193,550	193,550	257,400	63,850	33.0%
Equipment	161,648	157,779	161,400	163,000	157,600	(3,800)	-2.4%
<b>Total before transfers</b>	<b>\$10,311,007</b>	<b>\$11,332,278</b>	<b>\$11,418,660</b>	<b>\$11,734,084</b>	<b>\$12,141,573</b>	<b>\$ 722,913</b>	<b>6.3%</b>
Transfers Out	1,270,000	-	-	-	-	-	n/a
<b>Total</b>	<b>\$11,581,007</b>	<b>\$11,332,278</b>	<b>\$11,418,660</b>	<b>\$11,734,084</b>	<b>\$12,141,573</b>		



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(POLICE)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
--	-------------------	-------------------	------------------------------	--------------------------------	------------------------------

#### DEPARTMENT: POLICE

#### DIVISION: POLICE ADMIN

#### SALARIES AND WAGES

0103030-500010- FULL-TIME PERMANENT SALARIES	\$ 231,633	\$ 247,076	\$ 255,900	\$ 262,737	\$ 285,365
0103030-500020- OVERTIME	1,094	341	2,000	1,000	2,000
0103030-500100- FITNESS PREMIUM	1,600	4,800	6,000	4,800	6,000
0103030-500110- CAREER DEVELOPMENT/PREMIUM PAY	81,621	68,947	63,500	54,901	63,636
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 315,948</b>	<b>\$ 321,164</b>	<b>\$ 327,400</b>	<b>\$ 323,438</b>	<b>\$ 357,001</b>

#### EMPLOYEE BENEFITS

0103030-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 7,058	\$ 7,898	\$ 10,100	\$ 10,100	\$ 11,740
0103030-510060- EMPLOYER IMRF CONTRIBUTION	8,750	8,636	8,750	8,750	8,500
0103030-510070- EMPLOYER POLICE PENSION	58,300	67,400	67,400	67,400	67,400
0103030-510080- HEALTH INSURANCE CONTR	37,112	37,304	38,700	38,200	39,500
0103030-510081- DENTAL INSURANCE CONTRIB	3,275	3,076	2,800	2,800	2,900
0103030-510082- VISION/LIFE INSURANCE	1,307	1,220	1,350	1,350	1,400
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 115,802</b>	<b>\$ 125,534</b>	<b>\$ 129,100</b>	<b>\$ 128,600</b>	<b>\$ 131,440</b>

#### CONTRACTUAL SERVICES

0103030-520020- POSTAL CHARGES	\$ 3,402	\$ 4,210	\$ 6,000	\$ 6,000	\$ 5,000
0103030-520070- WATER & SEWER	1,631	1,883	2,500	2,500	2,500
0103030-520260- EQUIP NOT ELSE CLASS MTNC	6,156	6,546	7,800	7,800	8,000
0103030-520400- SUBSCRIPTIONS & DUES	3,454	3,080	2,500	2,500	2,500
0103030-520410- TUITION	8,072	10,000	20,000	20,000	20,000
0103030-520420- TRAINING & CONFERENCES	39,468	79,721	61,170	61,170	65,585
0103030-520430- LODGING	1,928	1,029	7,000	7,000	7,000
0103030-520440- TRANSPORTATION	1,082	1,087	2,900	2,900	2,900
0103030-520450- PER DIEM/MEALS/MISC TRAVEL EX	5,493	1,449	7,800	7,800	5,800
0103030-520460- LOCAL MILEAGE	327	313	1,000	1,000	1,000
0103030-520530- MEDICAL SERVICES	662	148	1,000	1,000	1,000
0103030-520540- PROFESSIONAL SVC NOT ELSE CLAS	-	-	13,250	13,250	23,250
0103030-520620- DELEGATED MGMT SVC	1,517	4,702	2,750	2,750	2,750
0103030-520990- CONTRACT SVC NOT ELSE CLASS	13,762	16,049	18,000	20,500	16,950
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 86,954</b>	<b>\$ 130,217</b>	<b>\$ 153,670</b>	<b>\$ 156,170</b>	<b>\$ 164,235</b>

#### COMMODITIES

0103030-530010- OFFICE SUPPLIES	\$ 4,652	\$ 4,230	\$ 4,700	\$ 4,700	\$ 4,700
0103030-530020- PRINTING	6,561	6,209	6,800	6,800	6,800
0103030-530030- FOOD SUPPLIES	2,219	2,498	2,500	2,500	2,500
0103030-530040- EMPLOYEE TOOLS	1,309	1,139	1,500	1,500	1,500
0103030-530050- EMPLOYEE UNIFORMS	1,027	1,037	1,050	1,050	1,225
0103030-530150- BOOKS	50	436	500	500	500
<b>TOTAL COMMODITIES</b>	<b>\$ 15,818</b>	<b>\$ 15,549</b>	<b>\$ 17,050</b>	<b>\$ 17,050</b>	<b>\$ 17,225</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

#### (POLICE)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>EQUIPMENT</b>					
0103030-540010- OFFICE FURNITURE & EQUIPMENT	\$ 253	\$ 2,605	\$ 3,000	\$ 3,000	\$ 3,000
<b>TOTAL EQUIPMENT</b>	\$ 253	\$ 2,605	\$ 3,000	\$ 3,000	\$ 3,000
<b>TOTAL DIVISION: POLICE ADMIN</b>	<b>\$ 534,775</b>	<b>\$ 595,069</b>	<b>\$ 630,220</b>	<b>\$ 628,258</b>	<b>\$ 672,901</b>

#### DIVISION: ADMINISTRATIVE SERVICES

##### SALARIES AND WAGES

0103031-500010- FULL-TIME PERMANENT SALARIES	\$ 257,052	\$ 299,210	\$ 266,800	\$ 141,850	\$ 284,364
0103031-500020- OVERTIME	2,191	17	-	2,000	-
0103031-500120- LONGEVITY	1,550	1,550	1,650	1,650	1,500
0103031-500150- SICK EXCESS BALANCE PAY	-	-	-	280	10,000
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 260,792</b>	<b>\$ 300,778</b>	<b>\$ 268,450</b>	<b>\$ 145,780</b>	<b>\$ 295,864</b>

##### EMPLOYEE BENEFITS

0103031-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 10,393	\$ 10,480	\$ 11,000	\$ 11,000	\$ 12,374
0103031-510060- EMPLOYER IMRF CONTRIBUTION	15,193	12,969	11,700	11,700	11,500
0103031-510070- EMPLOYER POLICE PENSION	58,300	67,400	67,400	67,400	67,400
0103031-510080- HEALTH INSURANCE CONTR	36,764	41,312	47,200	26,361	45,700
0103031-510081- DENTAL INSURANCE CONTRIB	2,510	2,614	2,800	2,800	2,900
0103031-510082- VISION/LIFE INSURANCE	1,331	1,228	1,300	1,300	1,300
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 124,490</b>	<b>\$ 136,003</b>	<b>\$ 141,400</b>	<b>\$ 120,561</b>	<b>\$ 141,174</b>

##### CONTRACTUAL SERVICES

0103031-520220- INFORMATION TECH EQP MTNC	\$ 4,607	\$ 7,606	\$ 9,150	\$ 9,150	\$ 16,600
0103031-520250- MACHINERY/LARGE TOOL MTNC	5,028	4,750	5,750	5,750	5,950
0103031-520400- SUBSCRIPTIONS & DUES	120,544	95,572	67,200	67,200	67,365
0103031-520540- PROFESSIONAL SVC NOT ELSE CLAS	60,770	55,313	54,900	54,900	54,900
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 190,948</b>	<b>\$ 163,241</b>	<b>\$ 137,000</b>	<b>\$ 137,000</b>	<b>\$ 144,815</b>

##### COMMODITIES

0103031-530050- EMPLOYEE UNIFORMS	\$ 741	\$ 880	\$ 1,050	\$ 1,050	\$ 1,225
0103031-530160- INFORMATION TECH SUPPLIES	10,089	9,943	6,000	6,000	6,000
0103031-530200- CAMERA & FILM SUPPLIES	-	1,149	1,000	1,000	1,000
0103031-530210- MEDICAL , SCIENTIFIC & LAB SUP	3,000	4,306	5,000	5,000	5,000
0103031-530990- SUPPLIES NOT ELSE CLASSIFIED	3,140	2,803	3,000	3,000	3,000
<b>TOTAL COMMODITIES</b>	<b>\$ 16,970</b>	<b>\$ 19,081</b>	<b>\$ 16,050</b>	<b>\$ 16,050</b>	<b>\$ 16,225</b>

##### EQUIPMENT

0103031-540010- OFFICE FURNITURE & EQUIPMENT	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
0103031-540050- INFORMATION TECH EQUIPMENT	2,806	22,415	21,000	22,600	7,800
<b>TOTAL EQUIPMENT</b>	<b>\$ 2,806</b>	<b>\$ 22,415</b>	<b>\$ 26,000</b>	<b>\$ 27,600</b>	<b>\$ 12,800</b>

#### TOTAL DIVISION: ADMINISTRATIVE SERVICES

<b>TOTAL DIVISION: ADMINISTRATIVE SERVICES</b>	<b>\$ 596,006</b>	<b>\$ 641,517</b>	<b>\$ 588,900</b>	<b>\$ 446,991</b>	<b>\$ 610,878</b>
--	-------------------	-------------------	-------------------	-------------------	-------------------



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(POLICE)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>DIVISION: POLICE RECORDS</b>					
<b>SALARIES AND WAGES</b>					
0103033-500010- FULL-TIME PERMANENT SALARIES	\$ 120,950	\$ 135,617	\$ 187,400	\$ 198,912	\$ 213,200
0103033-500020- OVERTIME	93	847	1,000	2,000	3,000
0103033-500030- PART-TIME/SEASONAL SALARIES	46,497	52,603	30,700	8,528	30,400
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 167,541</b>	<b>\$ 189,067</b>	<b>\$ 219,100</b>	<b>\$ 209,440</b>	<b>\$ 246,600</b>
<b>EMPLOYEE BENEFITS</b>					
0103033-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 12,069	\$ 12,506	\$ 17,500	\$ 14,500	\$ 18,900
0103033-510060- EMPLOYER IMRF CONTRIBUTION	20,633	16,617	23,500	17,600	21,700
0103033-510080- HEALTH INSURANCE CONTR	31,430	34,703	39,000	56,233	57,800
0103033-510081- DENTAL INSURANCE CONTRIB	2,706	2,836	3,000	3,000	4,400
0103033-510082- VISION/LIFE INSURANCE	1,078	1,001	1,440	1,440	1,650
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 67,915</b>	<b>\$ 67,663</b>	<b>\$ 84,440</b>	<b>\$ 92,773</b>	<b>\$ 104,450</b>
<b>CONTRACTUAL SERVICES</b>					
0103033-520230- OFFICE FURN/EQUIPMT MTNC	\$ 960	\$ 1,053	\$ 1,200	\$ 1,200	\$ 1,400
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 960</b>	<b>\$ 1,053</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,400</b>
<b>COMMODITIES</b>					
0103033-530050- EMPLOYEE UNIFORMS	\$ 861	\$ 1,168	\$ 1,400	\$ 1,400	\$ 1,600
<b>TOTAL COMMODITIES</b>	<b>\$ 861</b>	<b>\$ 1,168</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>	<b>\$ 1,600</b>
<b>TOTAL DIVISION: POLICE RECORDS</b>	<b>\$ 237,278</b>	<b>\$ 258,951</b>	<b>\$ 306,140</b>	<b>\$ 304,813</b>	<b>\$ 354,050</b>
<b>DIVISION: POLICE CRIME PREVENTION</b>					
<b>SALARIES AND WAGES</b>					
0103034-500020- OVERTIME	\$ 96	\$ 52	\$ 12,000	\$ 4,000	\$ 12,000
0103034-500030- PART-TIME/SEASONAL SALARIES	41,413	43,458	46,900	46,304	52,400
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 41,509</b>	<b>\$ 43,510</b>	<b>\$ 58,900</b>	<b>\$ 50,304</b>	<b>\$ 64,400</b>
<b>EMPLOYEE BENEFITS</b>					
0103034-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 2,876	\$ 3,329	\$ 4,600	\$ 4,600	\$ 5,000
0103034-510060- EMPLOYER IMRF CONTRIBUTION	5,520	4,978	6,100	6,100	5,700
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 8,396</b>	<b>\$ 8,307</b>	<b>\$ 10,700</b>	<b>\$ 10,700</b>	<b>\$ 10,700</b>
<b>COMMODITIES</b>					
0103034-530050- EMPLOYEE UNIFORMS	\$ 339	\$ 350	\$ 350	\$ 350	\$ 400
0103034-530990- SUPPLIES NOT ELSE CLASSIFIED	6,391	11,712	12,000	12,000	12,000
<b>TOTAL COMMODITIES</b>	<b>\$ 6,730</b>	<b>\$ 12,062</b>	<b>\$ 12,350</b>	<b>\$ 12,350</b>	<b>\$ 12,400</b>
<b>TOTAL DIVISION: POLICE CRIME PREVENTION</b>	<b>\$ 56,635</b>	<b>\$ 63,879</b>	<b>\$ 81,950</b>	<b>\$ 73,354</b>	<b>\$ 87,500</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(POLICE)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>DIVISION: POLICE FIELD OPERATIONS</b>					
<b>SALARIES AND WAGES</b>					
0103035-500010- FULL-TIME PERMANENT SALARIES	\$ 223,555	\$ 255,313	\$ 233,200	\$ 243,712	\$ 248,000
0103035-500020- OVERTIME	1,059	3,098	284,000	5,000	284,000
0103035-500120- LONGEVITY	825	1,525	1,650	1,650	1,650
0103035-500150- SICK EXCESS BALANCE PAY	1,109	1,147	4,700	4,700	4,000
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 226,549</b>	<b>\$ 261,083</b>	<b>\$ 523,550</b>	<b>\$ 255,062</b>	<b>\$ 537,650</b>
<b>EMPLOYEE BENEFITS</b>					
0103035-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 7,537	\$ 7,171	\$ 12,600	\$ 7,500	\$ 13,200
0103035-510060- EMPLOYER IMRF CONTRIBUTION	11,371	10,090	8,700	8,700	7,600
0103035-510070- EMPLOYER POLICE PENSION	58,300	67,400	67,400	67,400	67,400
0103035-510080- HEALTH INSURANCE CONTR	30,038	27,821	55,600	60,117	54,300
0103035-510081- DENTAL INSURANCE CONTRIB	5,869	2,611	3,600	3,600	3,800
0103035-510082- VISION/LIFE INSURANCE	1,130	928	1,300	1,300	1,350
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 114,246</b>	<b>\$ 116,020</b>	<b>\$ 149,200</b>	<b>\$ 148,617</b>	<b>\$ 147,650</b>
<b>CONTRACTUAL SERVICES</b>					
0103035-520250- MACHINERY/LARGE TOOL MTNC	\$ 500	\$ 30,854	\$ 500	\$ 500	\$ -
0103035-520990- CONTRACT SVC NOT ELSE CLASS	-	-	50,000	50,000	89,700
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 500</b>	<b>\$ 30,854</b>	<b>\$ 50,500</b>	<b>\$ 50,500</b>	<b>\$ 89,700</b>
<b>COMMODITIES</b>					
0103035-530040- EMPLOYEE TOOLS	\$ 1,983	\$ -	\$ -	\$ -	\$ -
0103035-530050- EMPLOYEE UNIFORMS	640	1,286	1,050	1,050	1,225
0103035-530180- WEAPONS SUPPLIES	49,763	51,085	59,650	59,650	74,550
0103035-530210- MEDICAL SCIENTIFIC & LAB SUP	1,116	2,138	2,500	2,500	45,800
<b>TOTAL COMMODITIES</b>	<b>\$ 53,502</b>	<b>\$ 54,509</b>	<b>\$ 63,200</b>	<b>\$ 63,200</b>	<b>\$ 121,575</b>
<b>EQUIPMENT</b>					
0103035-540050- INFORMATION TECH EQUIPMENT	\$ 31,461	\$ -	\$ -	\$ -	\$ -
0103035-540060- TELECOMMUNICATION EQUIPMT	1,720	-	6,400	6,400	10,900
<b>TOTAL EQUIPMENT</b>	<b>\$ 33,181</b>	<b>\$ -</b>	<b>\$ 6,400</b>	<b>\$ 6,400</b>	<b>\$ 10,900</b>
<b>TOTAL DIVISION: POLICE FIELD OPERATIONS</b>	<b>\$ 427,978</b>	<b>\$ 462,465</b>	<b>\$ 792,850</b>	<b>\$ 523,779</b>	<b>\$ 907,475</b>
<b>DIVISION: POLICE PATROL</b>					
<b>SALARIES AND WAGES</b>					
0103036-500010- FULL-TIME PERMANENT SALARIES	\$ 3,858,073	\$ 3,763,412	\$ 3,736,500	\$ 3,965,000	\$ 3,942,000
0103036-500020- OVERTIME	270,807	275,114	177,000	397,832	177,000
0103036-500100- FITNESS PREMIUM	800	1,600	-	-	-
0103036-500120- LONGEVITY	15,750	14,400	7,100	7,100	7,750
0103036-500150- SICK EXCESS BALANCE PAY	18,627	6,493	15,530	15,530	15,530
0103036-500200- POLICE DETAIL PAY	-	159,566	-	155,000	200,000
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 4,164,057</b>	<b>\$ 4,220,585</b>	<b>\$ 3,936,130</b>	<b>\$ 4,540,462</b>	<b>\$ 4,342,280</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(POLICE)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>EMPLOYEE BENEFITS</b>					
0103036-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 81,066	\$ 80,588	\$ 72,400	\$ 89,000	\$ 94,200
0103036-510060- EMPLOYER IMRF CONTRIBUTION	32,967	29,792	31,600	32,839	28,600
0103036-510070- EMPLOYER POLICE PENSION	2,039,100	2,361,400	2,361,400	2,361,400	2,125,400
0103036-510080- HEALTH INSURANCE CONTR	513,624	580,078	658,500	616,309	618,500
0103036-510081- DENTAL INSURANCE CONTRIB	33,846	38,292	38,100	38,100	39,700
0103036-510082- VISION/LIFE INSURANCE	24,177	20,574	21,300	21,300	20,900
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 2,724,779</b>	<b>\$ 3,110,724</b>	<b>\$ 3,183,300</b>	<b>\$ 3,158,948</b>	<b>\$ 2,927,300</b>
<b>CONTRACTUAL SERVICES</b>					
0103036-520250- MACHINERY/LARGE TOOL MTNC	\$ -	\$ 1,868	\$ 1,800	\$ 1,800	\$ 2,000
0103036-520350- MACHINERY/LARGE TOOL REPAIR	2,602	2,324	3,610	3,610	3,200
0103036-520540- PROFESSIONAL SVC NOT ELSE CLAS	6,205	6,825	8,800	8,800	9,690
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 8,807</b>	<b>\$ 11,017</b>	<b>\$ 14,210</b>	<b>\$ 14,210</b>	<b>\$ 14,890</b>
<b>COMMODITIES</b>					
0103036-530040- EMPLOYEE TOOLS	\$ 11,652	\$ 5,360	\$ 5,500	\$ 5,500	\$ 9,750
0103036-530050- EMPLOYEE UNIFORMS	39,178	87,218	63,300	63,300	62,550
0103036-530190- ANIMAL MATERIALS & SUPPLIES	1,484	2,270	3,000	3,000	2,500
<b>TOTAL COMMODITIES</b>	<b>\$ 52,314</b>	<b>\$ 94,848</b>	<b>\$ 71,800</b>	<b>\$ 71,800</b>	<b>\$ 74,800</b>
<b>EQUIPMENT</b>					
0103036-540010- OFFICE FURNITURE & EQUIPMENT	\$ 7,409	\$ 2,235	\$ 3,600	\$ 3,600	\$ 3,600
0103036-540020- PASSENGER AUTOMOBILES	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000
0103036-540070- EQUIPMENT NOT ELSE CLASS	2,000	14,523	6,400	6,400	11,300
<b>TOTAL EQUIPMENT</b>	<b>\$ 125,409</b>	<b>\$ 132,759</b>	<b>\$ 126,000</b>	<b>\$ 126,000</b>	<b>\$ 130,900</b>
<b>TOTAL DIVISION: POLICE PATROL</b>	<b>\$ 7,075,366</b>	<b>\$ 7,569,933</b>	<b>\$ 7,331,440</b>	<b>\$ 7,911,420</b>	<b>\$ 7,490,170</b>

### DIVISION: POLICE INVESTIGATION

#### SALARIES AND WAGES

0103037-500010- FULL-TIME PERMANENT SALARIES	\$ 715,621	\$ 965,193	\$ 943,000	\$ 1,029,201	\$ 1,236,000
0103037-500020- OVERTIME	63,987	54,994	15,000	75,000	15,000
0103037-500120- LONGEVITY	1,900	4,450	1,900	1,900	3,500
0103037-500130- DETECTIVE/TAC PAY	2,973	4,375	4,000	4,000	6,475
0103037-500150- SICK EXCESS BALANCE PAY	2,429	3,632	5,860	5,860	5,860
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 786,910</b>	<b>\$ 1,032,644</b>	<b>\$ 969,760</b>	<b>\$ 1,115,961</b>	<b>\$ 1,266,835</b>

#### EMPLOYEE BENEFITS

0103037-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 14,190	\$ 17,115	\$ 19,000	\$ 18,500	\$ 23,600
0103037-510060- EMPLOYER IMRF CONTRIBUTION	10,864	9,598	8,200	8,200	7,400
0103037-510070- EMPLOYER POLICE PENSION	408,000	472,400	472,400	472,400	472,400
0103037-510080- HEALTH INSURANCE CONTR	110,114	163,340	175,300	187,908	187,800
0103037-510081- DENTAL INSURANCE CONTRIB	8,395	11,323	10,900	10,900	12,500
0103037-510082- VISION/LIFE INSURANCE	3,781	5,667	5,300	5,300	5,900
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 555,344</b>	<b>\$ 679,442</b>	<b>\$ 691,100</b>	<b>\$ 703,208</b>	<b>\$ 709,600</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(POLICE)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>CONTRACTUAL SERVICES</b>					
0103037-520540- PROFESSIONAL SVC NOT ELSE CLAS	\$ 8,504	\$ 7,991	\$ 12,100	\$ 12,100	\$ 25,589
0103037-520620- DELEGATED MGMT SVC	-	-	1,000	1,000	1,000
0103037-520990- CONTRACT SVC NOT ELSE CLASS	-	1,500	1,500	1,500	2,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 8,504</b>	<b>\$ 9,491</b>	<b>\$ 14,600</b>	<b>\$ 14,600</b>	<b>\$ 28,589</b>
<b>COMMODITIES</b>					
0103037-530040- EMPLOYEE TOOLS	\$ 3,247	\$ 4,154	\$ 5,750	\$ 5,750	\$ 5,750
0103037-530050- EMPLOYEE UNIFORMS	6,256	6,333	5,950	5,950	7,825
<b>TOTAL COMMODITIES</b>	<b>\$ 9,503</b>	<b>\$ 10,487</b>	<b>\$ 11,700</b>	<b>\$ 11,700</b>	<b>\$ 13,575</b>
<b>TOTAL DIVISION: POLICE INVESTIGATION</b>	<b>\$ 1,360,261</b>	<b>\$ 1,732,063</b>	<b>\$ 1,687,160</b>	<b>\$ 1,845,469</b>	<b>\$ 2,018,599</b>
<b>DIVISION: POLICE GRANTS</b>					
<b>SALARIES AND WAGES</b>					
0103039-500020- OVERTIME	\$ 17,755	\$ 8,400	\$ -	\$ -	\$ -
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 17,755</b>	<b>\$ 8,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMODITIES</b>					
0103039-530050- EMPLOYEE UNIFORMS	\$ 4,953	\$ -	\$ -	\$ -	\$ -
<b>TOTAL COMMODITIES</b>	<b>\$ 4,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DIVISION: POLICE GRANTS</b>	<b>\$ 22,709</b>	<b>\$ 8,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENT: POLICE</b>	<b>\$ 10,311,007</b>	<b>\$ 11,332,278</b>	<b>\$ 11,418,660</b>	<b>\$ 11,734,084</b>	<b>\$ 12,141,573</b>
<b>DIVISION: POLICE COMMUNICATIONS</b>					
<b>TRANSFERS OUT</b>					
0103032-580080- TRANSFER TO DISPATCH FUND	\$ 1,270,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 1,270,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DIVISION: POLICE COMMUNICATIONS</b>	<b>\$ 1,270,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENT: POLICE W/TRANSFERS</b>	<b>\$ 11,581,007</b>	<b>\$ 11,332,278</b>	<b>\$ 11,418,660</b>	<b>\$ 11,734,084</b>	<b>\$ 12,141,573</b>

# **GENERAL FUND**

## **POLICE**

### **ACCOUNT DETAIL**



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2024

#### DEPARTMENT: POLICE

DIVISION: POLICE ADMIN

#### SALARIES AND WAGES

0103030-500010-	FULL-TIME PERMANENT SALARIES 2 FT EMPLOYEES	\$	285,365
			285,365
0103030-500020-	OVERTIME OVERTIME	\$	2,000
			2,000
0103030-500100-	FITNESS PREMIUM PHYSICAL FITNESS (WELLNESS) INCENTIVE (15 X 400)	\$	6,000
			6,000
0103030-500110-	CAREER DEVELOPMENT/PREMIUM PAY 2% OF CHIEF'S BASE SALARY PROJECTED DECEMBER PAYOUT FOR CAREER DEVELOPMENT PROGRAM SUPERVISOR'S CAREER DEVELOPMENT PROGRAM SWORN & CIVILIAN CAREER DEVELOPMENT PROGRAM JUNE PAYOUT	\$	63,636
			3,636
			24,000
			21,000
			15,000
<b>TOTAL SALARIES AND WAGES</b>			<b>\$ 357,001</b>

#### EMPLOYEE BENEFITS

0103030-510050-	EMPLOYER FICA CONTRIBUTIONS FICA/MEDICARE CONTRIBUTION	\$	11,740
			11,740
0103030-510060-	EMPLOYER IMRF CONTRIBUTION IMRF CONTRIBUTION	\$	8,500
			8,500
0103030-510070-	EMPLOYER POLICE PENSION	\$	67,400
			67,400
0103030-510080-	HEALTH INSURANCE CONTR HEALTH INSURANCE CONTRIBUTION	\$	39,500
			39,500
0103030-510081-	DENTAL INSURANCE CONTRIB DENTAL INSURANCE CONTRIBUTION	\$	2,900
			2,900
0103030-510082-	VISION/LIFE INSURANCE VISION/LIFE INSURANCE	\$	1,400
			1,400
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>\$ 131,440</b>

#### CONTRACTUAL SERVICES

0103030-520020-	POSTAL CHARGES	\$	5,000
	GENERAL POSTAGE		2,000
	MISC PACKAGE POSTAGE		2,000
	PARKING CITATION NOTICES		1,000



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2024

0103030-520070-	<b>WATER &amp; SEWER</b> WATER AND SEWER	\$ 2,500	2,500
0103030-520260-	<b>EQUIP NOT ELSE CLASS MTNC</b> FITNESS ROOM MAINTENANCE UNIFORM CLEANING	\$ 8,000	1,500 6,500
0103030-520400-	<b>SUBSCRIPTIONS &amp; DUES</b> DEPT MEMBERSHIPS (IL CHIEFS, LCCPA, IL JUVENILE OFFICER'S ASSOC, IL CRIME PREVENTION ASSOC, ETC)	\$ 2,500	2,500
0103030-520410-	<b>TUITION</b> VILLAGE TUITION REIMBURSEMENT PROGRAM	\$ 20,000	20,000
0103030-520420-	<b>TRAINING &amp; CONFERENCES</b> NEMERT MEMBERSHIP POLICE LAW INSTITUTE TRAINING & CONFERENCES FOR ALL DEPT MEMBERS AS MANDATED BY LAW, AND NECESSARY TO MAINTAIN PROFICIENCY	\$ 65,585	4,500 4,085 57,000
0103030-520430-	<b>LODGING</b> HOTEL AND TRAVEL ACCOMMODATIONS FOR DEPT MEMBERS ATTENDING TRAINING IN EXCESS OF 50 MILES FROM VH	\$ 7,000	7,000
0103030-520440-	<b>TRANSPORTATION</b> MISC TRAVEL EXPENSES ASSOCIATED WITH ATTENDING DEPT TRAINING AND CONFERENCES	\$ 2,900	2,900
0103030-520450-	<b>PER DIEM/MEALS/MISC TRAVEL EX</b> MEALS AND PER DIEMS ASSOCIATED WITH ATTENDING DEPT TRAINING, CONFERENCES AND MEETINGS	\$ 5,800	5,800
0103030-520460-	<b>LOCAL MILEAGE</b> MISC MILEAGE AND TOLLS FOR COURT, TRAINING, ETC.	\$ 1,000	1,000
0103030-520530-	<b>MEDICAL SERVICES</b> EMERGENCY MEDICAL EXPENSES	\$ 1,000	1,000
0103030-520540-	<b>PROFESSIONAL SVC NOT ELSE CLAS</b> CIVILIAN RECRUITMENT PD OREINTATION VIDEO PEER SUPPORT THERAPY/WELLNESS K-9 WELLNESS CHECKS	\$ 23,250	500 4,500 500 5,000 12,750
0103030-520620-	<b>DELEGATED MGMT SVC</b> DEPT RETIREMENTS, FLOWERS, ETC.	\$ 2,750	2,750



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2024

<b>0103030-520990- CONTRACT SVC NOT ELSE CLASS</b>		<b>\$ 16,950</b>
LAKE COUNTY RESERVE DEPUTIES (VH DAYS & RIBFEST)	-	
LEXIPOL	16,200	
SECURITY CHECKS FOR VH DAYS	-	
TOWS FOR INVESTIGATIVE CASES	750	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 164,235</b>
<b>COMMODITIES</b>		
<b>0103030-530010- OFFICE SUPPLIES</b>		<b>\$ 4,700</b>
MISC SUPPLIES NEEDED TO FACILITATE ADMINISTRATIVE ACTIVITY	4,700	
<b>0103030-530020- PRINTING</b>		<b>\$ 6,800</b>
MISC BROCHURES, PAMPHLETS, ETC.	6,800	
<b>0103030-530030- FOOD SUPPLIES</b>		<b>\$ 2,500</b>
COFFEE & SUPPLIES	2,500	
<b>0103030-530040- EMPLOYEE TOOLS</b>		<b>\$ 1,500</b>
CELL PHONE ACCESSORIES	1,500	
<b>0103030-530050- EMPLOYEE UNIFORMS</b>		<b>\$ 1,225</b>
1 CIVILIAN @ 400	400	
1 POLICE CHIEF @ \$825	825	
<b>0103030-530150- BOOKS</b>		<b>\$ 500</b>
LEGAL UPDATE, PERIODICALS, REFERENCE MANUALS, PDR, IL VEHICLE CODE, CRIMINAL LAW & PROCEDURE, ETC.	500	
<b>TOTAL COMMODITIES</b>		<b>\$ 17,225</b>
<b>EQUIPMENT</b>		
<b>0103030-540010- OFFICE FURNITURE &amp; EQUIPMENT</b>		<b>\$ 3,000</b>
FURNISHINGS & SUPPLIES	3,000	
<b>TOTAL EQUIPMENT</b>		<b>\$ 3,000</b>
<b>TOTAL DIVISION: POLICE ADMIN</b>		<b>\$ 672,901</b>
<b>DIVISION: ADMINISTRATIVE SERVICES</b>		
<b>SALARIES AND WAGES</b>		
<b>0103031-500010- FULL-TIME PERMANENT SALARIES</b>		<b>\$ 284,364</b>
2 FT EMPLOYEES	284,364	
<b>0103031-500120- LONGEVITY</b>		<b>\$ 1,500</b>
LONGEVITY 1 SWORN 1 CIVILIAN	1,500	



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2024

<b>0103031-500150-</b>	<b>SICK EXCESS BALANCE PAY</b>		<b>\$ 10,000</b>
	PAYMENT OF EXCESS SICK BALANCES	10,000	
	<b>TOTAL SALARIES AND WAGES</b>		<b>\$ 295,864</b>
<b>EMPLOYEE BENEFITS</b>			
<b>0103031-510050-</b>	<b>EMPLOYER FICA CONTRIBUTIONS</b>		<b>\$ 12,374</b>
	FICA/MEDICARE CONTRIBUTION	12,374	
<b>0103031-510060-</b>	<b>EMPLOYER IMRF CONTRIBUTION</b>		<b>\$ 11,500</b>
	IMRF CONTRIBUTION	11,500	
<b>0103031-510070-</b>	<b>EMPLOYER POLICE PENSION</b>		<b>\$ 67,400</b>
		67,400	
<b>0103031-510080-</b>	<b>HEALTH INSURANCE CONTR</b>		<b>\$ 45,700</b>
		45,700	
<b>0103031-510081-</b>	<b>DENTAL INSURANCE CONTRIB</b>		<b>\$ 2,900</b>
		2,900	
<b>0103031-510082-</b>	<b>VISION/LIFE INSURANCE</b>		<b>\$ 1,300</b>
	VISION/LIFE INSURANCE	1,300	
	<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 141,174</b>
<b>CONTRACTUAL SERVICES</b>			
<b>0103031-520220-</b>	<b>INFORMATION TECH EQP MTNC</b>		<b>\$ 16,600</b>
	BDA MAINTENANCE (CHI-COMM)	660	
	BEAST (PORTER LEE) MAINTENANCE AGREEMENT	3,100	
	CRITICAL REACH SUPPORT	550	
	IDEMIA (AFIS) MAINTENANCE AGREEMENT(LIVESCAN)	3,240	
	MOBILE LAPTOP REPAIR (CONTINGENCY)	4,900	
	TYLER - INCODE SSMA	4,150	
<b>0103031-520250-</b>	<b>MACHINERY/LARGE TOOL MTNC</b>		<b>\$ 5,950</b>
	COMP-TECH (HOLDING FACILITY) MAINTENANCE AGREEMENT	4,950	
	WARNING SIREN MAINTENANCE	1,000	
<b>0103031-520400-</b>	<b>SUBSCRIPTIONS &amp; DUES</b>		<b>\$ 67,365</b>
	CRIME LAB LEASE AGREEMENT	3,000	
	FRONTLINE TRAINING TRACKER	2,365	
	NORTHERN ILLINOIS CRIME LAB MEMBERSHIP FEE	36,000	
	STARCOM 21 AIRTIME FEES	25,000	
	VICTIM/WITNESS SERVICE FUND	1,000	



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2024

<b>0103031-520540- PROFESSIONAL SVC NOT ELSE CLAS</b>	<b>\$ 54,900</b>
NIPAS LANGUAGE LINE	200
OMNI - SOCIAL SERVICES GRANT	14,700
SOCIAL SERVICES CONTRACT - OMNI	39,000
VETERAN'S SUPPORT	1,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 144,815</b>
<b>COMMODITIES</b>	
<b>0103031-530050- EMPLOYEE UNIFORMS</b>	<b>\$ 1,225</b>
1 IT COORDINATOR @400	400
1 OFFICER @ 825	825
<b>0103031-530160- INFORMATION TECH SUPPLIES</b>	<b>\$ 6,000</b>
COMP SUPPLIES, PRINTER CARTRIDGES, PAPER, PRINTOUT BINDERS, MEDIA BACKUP	4,000
SQUAD MOBILE PRINTERS SUPPLIES	2,000
<b>0103031-530200- CAMERA &amp; FILM SUPPLIES</b>	<b>\$ 1,000</b>
MISC PHOTOGRAPHY AND DIGITAL IMAGING EQUIPMENT	1,000
<b>0103031-530210- MEDICAL , SCIENTIFIC &amp; LAB SUP</b>	<b>\$ 5,000</b>
BREATHALYZER SUPPLIES, ET SUPPLIES, PROPERTY & EVIDENCE SUPPLIES, RUBBER GLOVES, SPRAY PAINT, MISC	5,000
<b>0103031-530990- SUPPLIES NOT ELSE CLASSIFIED</b>	<b>\$ 3,000</b>
BARRICADE TAPE, PRISONER - MEALS/ BLANKETS/CLOTHING & SUPPLIES, DETENTION SUPPLIES	3,000
<b>TOTAL COMMODITIES</b>	<b>\$ 16,225</b>
<b>EQUIPMENT</b>	
<b>0103031-540010- OFFICE FURNITURE &amp; EQUIPMENT</b>	<b>\$ 5,000</b>
FURNISHINGS & SUPPLIES	5,000
<b>0103031-540050- INFORMATION TECH EQUIPMENT</b>	<b>\$ 7,800</b>
LIVESCAN	-
LIVESCAN DESKTOP VERSION	7,800
<b>TOTAL EQUIPMENT</b>	<b>\$ 12,800</b>
<b>TOTAL DIVISION: ADMINISTRATIVE SERVICES</b>	<b>\$ 610,878</b>



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2024

#### DIVISION: POLICE RECORDS

#### SALARIES AND WAGES

<b>0103033-500010-</b>	<b>FULL-TIME PERMANENT SALARIES</b> 3 FT EMPLOYEES	213,200	\$ 213,200
<b>0103033-500020-</b>	<b>OVERTIME</b> TO COVER ANY FMLA/EXTENDED SICK TIME/ASSIGNMENTS TO COMMUNICATIONS/PROPERTY	3,000	\$ 3,000
<b>0103033-500030-</b>	<b>PART-TIME/SEASONAL SALARIES</b> 1 RECORDS CLERK (24 HOURS X 52 WEEKS @ 24.35)	30,400	\$ 30,400

<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 246,600</b>
---------------------------------	-------------------

#### EMPLOYEE BENEFITS

<b>0103033-510050-</b>	<b>EMPLOYER FICA CONTRIBUTIONS</b> FICA/MEDICARE CONTRIBUTION	18,900	\$ 18,900
<b>0103033-510060-</b>	<b>EMPLOYER IMRF CONTRIBUTION</b> IMRF CONTRIBUTION	21,700	\$ 21,700
<b>0103033-510080-</b>	<b>HEALTH INSURANCE CONTR</b>	57,800	\$ 57,800
<b>0103033-510081-</b>	<b>DENTAL INSURANCE CONTRIB</b>	4,400	\$ 4,400
<b>0103033-510082-</b>	<b>VISION/LIFE INSURANCE</b> VISION/LIFE INSURANCE	1,650	\$ 1,650

<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 104,450</b>
--------------------------------	-------------------

#### CONTRACTUAL SERVICES

<b>0103033-520230-</b>	<b>OFFICE FURN/EQUIPMT MTNC</b> SHREDDING	1,400	\$ 1,400
------------------------	--	-------	----------

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 1,400</b>
-----------------------------------	-----------------

#### COMMODITIES

<b>0103033-530050-</b>	<b>EMPLOYEE UNIFORMS</b> 1 RECORDS PART TIME @ 400 3 RECORDS FULL TIME @ 400	400 1,200	\$ 1,600
------------------------	--	--------------	----------

<b>TOTAL COMMODITIES</b>	<b>\$ 1,600</b>
--------------------------	-----------------

<b>TOTAL DIVISION: POLICE RECORDS</b>	<b>\$ 354,050</b>
---------------------------------------	-------------------



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2024

(POLICE)

#### DIVISION: POLICE CRIME PREVENTION

##### SALARIES AND WAGES

<b>0103034-500020- OVERTIME</b>	<b>\$ 12,000</b>
OVERTIME FOR CPA, OPEN HOUSE, COMMERCIAL BUSINESS PRESENTATIONS, HOA MEETING, EXPO (200 HOURS)	12,000

<b>0103034-500030- PART-TIME/SEASONAL SALARIES</b>	<b>\$ 52,400</b>
CPO - 25 HRS X 52 @ \$39.56	52,400

<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 64,400</b>
---------------------------------	------------------

##### EMPLOYEE BENEFITS

<b>0103034-510050- EMPLOYER FICA CONTRIBUTIONS</b>	<b>\$ 5,000</b>
FICA/MEDICARE CONTRIBUTION	5,000

<b>0103034-510060- EMPLOYER IMRF CONTRIBUTION</b>	<b>\$ 5,700</b>
IMRF CONTRIBUTION	5,700

<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 10,700</b>
--------------------------------	------------------

##### COMMODITIES

<b>0103034-530050- EMPLOYEE UNIFORMS</b>	<b>\$ 400</b>
1 CIVILIAN @ 400	400

<b>0103034-530990- SUPPLIES NOT ELSE CLASSIFIED</b>	<b>\$ 12,000</b>
CITIZEN POLICE ACADEMY SUPPLIES (HATS, SHIRTS, ETC.)	1,000
COPS & KIDS EVENT	1,000
CRIME PREVENTION HANDOUTS & EDUCATIONAL MATERIALS	4,000
CRIME PREVENTION PROGRAMS	1,000
MISC YOUTH PROGRAM EXPENSES	500
NATIONAL NIGHT OUT	4,500

<b>TOTAL COMMODITIES</b>	<b>\$ 12,400</b>
--------------------------	------------------

<b>TOTAL DIVISION: POLICE CRIME PREVENTION</b>	<b>\$ 87,500</b>
--	------------------

#### DIVISION: POLICE FIELD OPERATIONS

##### SALARIES AND WAGES

<b>0103035-500010- FULL-TIME PERMANENT SALARIES</b>	<b>\$ 248,000</b>
2 FT EMPLOYEES	248,000



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2024

<b>0103035-500020- OVERTIME</b>		<b>\$ 284,000</b>
BIKE PATROL (120 HRS)	8,520	
COURT - TRAFFIC, MISDEMEANOR & FELONY (1,000 HOURS)	71,000	
FOURTH OF JULY (100 HOURS)	7,100	
HOLIDAY SPECIAL ENFORCEMENT (300 HOURS)	21,300	
JIM HEIER FISHING DERBY (20 HOURS)	1,420	
LACROSSE (20 HOURS)	1,420	
MISC OT TO COVER SPECIAL INVESTIGATIONS, MAJOR CASES, TACTICAL OPERATIONS, CASE FOLLOW UPS, LCMCTF CALL OUTS & TEAM USE OF FORCE TRAINING (500 HOURS)	35,500	
OKTOBERFEST ( 40 HOURS)	2,840	
SUMMER CELEBRATION	28,400	
TRAINING (1,500 HOURS)	106,500	
<b>0103035-500120- LONGEVITY</b>		<b>\$ 1,650</b>
LONGEVITY 1 SWORN 1 CIVILIAN	1,650	
<b>0103035-500150- SICK EXCESS BALANCE PAY</b>		<b>\$ 4,000</b>
PAYMENT OF EXCESS SICK BALANCES	4,000	
<b>TOTAL SALARIES AND WAGES</b>		<b>\$ 537,650</b>
<b>EMPLOYEE BENEFITS</b>		
<b>0103035-510050- EMPLOYER FICA CONTRIBUTIONS</b>		<b>\$ 13,200</b>
FICA/MEDICARE CONTRIBUTION	13,200	
<b>0103035-510060- EMPLOYER IMRF CONTRIBUTION</b>		<b>\$ 7,600</b>
	7,600	
<b>0103035-510070- EMPLOYER POLICE PENSION</b>		<b>\$ 67,400</b>
	67,400	
<b>0103035-510080- HEALTH INSURANCE CONTR</b>		<b>\$ 54,300</b>
	54,300	
<b>0103035-510081- DENTAL INSURANCE CONTRIB</b>		<b>\$ 3,800</b>
	3,800	
<b>0103035-510082- VISION/LIFE INSURANCE</b>		<b>\$ 1,350</b>
VISION/LIFE INSURANCE	1,350	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 147,650</b>



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2024

#### CONTRACTUAL SERVICES

<b>0103035-520990- CONTRACT SVC NOT ELSE CLASS</b>	<b>\$ 89,700</b>
ANNUAL FLOCK AUTOMATED LICENSE PLATE READER SYSTEM (ALPR)	27,500
JUDGEMENTAL FIREARMS WEAPON SYSTEM (NEW FY24)	12,000
TASER EQUIPMENT (INCREASED TO \$24,000 AFTER 1ST YEAR)	24,000
VIDEO/DIGITAL STORAGE & ACCESS MVRS, BWC (AXON) (49%/DUI 51%)	26,200

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 89,700</b>
-----------------------------------	------------------

#### COMMODITIES

<b>0103035-530050- EMPLOYEE UNIFORMS</b>	<b>\$ 1,225</b>
1 CIVILIAN @ 400	400
1 OFFICER @ 825	825

<b>0103035-530180- WEAPONS SUPPLIES</b>	<b>\$ 74,550</b>
DUTY WEAPONS (PISTOL REPLACEMENT)	43,000
FIREARMS MAGAZINES	1,000
GUN CLEANING EQUIPMENT	750
MISCELLANEOUS ACCESSORIES	4,600
NIPAS	2,000
REPLACEMENT PARTS	2,000
TARGETS EQUIPMENT & AMMUNITION	19,500
WEAPON CASES	500
WEAPONS REPAIR, REFINISHING & CLEANING	1,200

<b>0103035-530210- MEDICAL SCIENTIFIC &amp; LAB SUP</b>	<b>\$ 45,800</b>
AED REPLACEMENT (21)	34,000
BLOODBORNE PATHOGEN EQUIPMENT & FIRST AID SUPPLIES	500
ET DRYING CABINET	8,500
NALOXONE	1,000
TRAUMA KITS FOR SQUADS	500
TRAUMA TRAINING DEVICE	1,300

<b>TOTAL COMMODITIES</b>	<b>\$ 121,575</b>
--------------------------	-------------------

#### EQUIPMENT

<b>0103035-540060- TELECOMMUNICATION EQUIPMT</b>	<b>\$ 10,900</b>
BATTERIES FOR PORTABLE RADIOS	1,000
PORTABLE STARCOM RADIO (1)	9,500
RADIO PROGRAMMING EQUIPMENT	400

<b>TOTAL EQUIPMENT</b>	<b>\$ 10,900</b>
------------------------	------------------

<b>TOTAL DIVISION: POLICE FIELD OPERATIONS</b>	<b>\$ 907,475</b>
--	-------------------



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2024

**DIVISION: POLICE PATROL**

**SALARIES AND WAGES**

<b>0103036-500010- FULL-TIME PERMANENT SALARIES</b>	<b>\$ 3,942,000</b>
35 FT EMPLOYEES31 SWORN/4 CIVILIAN	3,942,000
<b>0103036-500020- OVERTIME</b>	<b>\$ 177,000</b>
OVERTIME FOR MANPOWER COVERAGE, LATE CALLS, CASE FOLLOW UP	177,000
<b>0103036-500120- LONGEVITY</b>	<b>\$ 7,750</b>
LONGEVITY 6 SWORN 2 CIVILIAN	7,750
<b>0103036-500150- SICK EXCESS BALANCE PAY</b>	<b>\$ 15,530</b>
PAYMENT OF EXCESS SICK BALANCES	15,530
<b>0103036-500200- POLICE DETAIL PAY</b>	<b>\$ 200,000</b>
POLICE DETAIL	200,000
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 4,342,280</b>

**EMPLOYEE BENEFITS**

<b>0103036-510050- EMPLOYER FICA CONTRIBUTIONS</b>	<b>\$ 94,200</b>
FICA/MEDICARE CONTRIBUTION	94,200
<b>0103036-510060- EMPLOYER IMRF CONTRIBUTION</b>	<b>\$ 28,600</b>
IMRF CONTRIBUTION	28,600
<b>0103036-510070- EMPLOYER POLICE PENSION</b>	<b>\$ 2,125,400</b>
TOTAL CONTRIB PER MUNI COMPLIANCE REPORT 4.30.22	2,125,400
<b>0103036-510080- HEALTH INSURANCE CONTR</b>	<b>\$ 618,500</b>
	618,500
<b>0103036-510081- DENTAL INSURANCE CONTRIB</b>	<b>\$ 39,700</b>
	39,700
<b>0103036-510082- VISION/LIFE INSURANCE</b>	<b>\$ 20,900</b>
VISION/LIFE INSURANCE	20,900
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 2,927,300</b>

**CONTRACTUAL SERVICES**

<b>0103036-520250- MACHINERY/LARGE TOOL MTNC</b>	<b>\$ 2,000</b>
CAR WASHES & DETAILS	2,000

### GENERAL FUND

(POLICE)

ADOPTED  
 BUDGET  
 FY 2024

<b>0103036-520350- MACHINERY/LARGE TOOL REPAIR</b>	<b>\$ 3,200</b>
BIKE REPAIRS	600
REPAIR / RE-CERTIFY POLICE RADAR UNITS	1,000
REPAIR/MAINTAIN RADIOS	1,600
<b>0103036-520540- PROFESSIONAL SVC NOT ELSE CLAS</b>	<b>\$ 9,690</b>
ILEAS ANNUAL ASSESSMENT	240
MAJOR CRASH ASSISTANCE TEAM (MCAT)	1,000
NIPAS, EST AND MOBILE FIELD FORCE ASSESSMENTS	8,450
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 14,890</b>
<b>COMMODITIES</b>	
<b>0103036-530040- EMPLOYEE TOOLS</b>	<b>\$ 9,750</b>
BIKE/ELECTRIC	4,250
CROSSING GUARD EQUIPMENT	100
FLARES FOR TRAFFIC/ACCIDENT CONTROL	1,000
MISCELLANEOUS BATTERIES (FLASHLIGHTS, ETC.)	400
MISCELLANEOUS TOOLS & EQUIPMENT	1,000
PORTABLE BREATH TESTING DEVICES	2,500
REFLECTIVE SIGNS/TRAFFIC CONTROL	300
SLIM JIMS/TRAFFIC WANDS	200
<b>0103036-530050- EMPLOYEE UNIFORMS</b>	<b>\$ 62,550</b>
32 OFFICERS @ 825	26,400
4 COMMUNITY SERVICE OFFICERS @ 600	2,400
BADGES, PATCHES, MISC. UNIFORM EQUIPMENT	3,000
NEW POLICE OFFICER UNIFORMS (TRANSITIONAL) 1 @ 3,800	3,800
NEW POLICE OFFICER UNIFORMS (CONTINGENCY) 2 @ 3,800	7,600
NIPAS UNIFORM EQUIPMENT	3,000
POLICE EXPLORERS UNIFORM EQUIPMENT	1,200
VEST SUBSIDY (8 @ 1,500 EA)**	12,000
WINTER JACKET SUBSIDY (9 @ 350)	3,150
<b>0103036-530190- ANIMAL MATERIALS &amp; SUPPLIES</b>	<b>\$ 2,500</b>
KENNEL EQUIPMENT & SUPPLIES	1,250
STRAY ANIMAL IMPOUND FEES & EMERGENCY VET EXPENSES	1,250
<b>TOTAL COMMODITIES</b>	<b>\$ 74,800</b>
<b>EQUIPMENT</b>	
<b>0103036-540010- OFFICE FURNITURE &amp; EQUIPMENT</b>	<b>\$ 3,600</b>
FURNITURE REPLACEMENT	3,600
<b>0103036-540020- PASSENGER AUTOMOBILES</b>	<b>\$ 116,000</b>
CONTRIBUTION TO REPLACEMENT FUND	116,000



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2024

<b>0103036-540070- EQUIPMENT NOT ELSE CLASS</b>	<b>\$ 11,300</b>
KEY FOBS	500
MISC EQUIPMENT (PRY BARS, MAG-LIGHTS, KEYS, ETC.)	4,600
RADAR UNITS (3 @ 2,758)	
SCALE RECERTIFICATION	1,200
TRUNK ORGANIZERS ( REPLACE ALL)	5,000
 <b>TOTAL EQUIPMENT</b>	<hr/> <b>\$ 130,900</b>
 <b>TOTAL DIVISION: POLICE PATROL</b>	<hr/> <b>\$ 7,490,170</b>
 <b>DIVISION: POLICE INVESTIGATION</b>	
 <b>SALARIES AND WAGES</b>	
<b>0103037-500010- FULL-TIME PERMANENT SALARIES</b>	<b>\$ 1,236,000</b>
9 FT EMPLOYEES-8 SWORN/1 CIVILIAN	1,236,000
 <b>0103037-500020- OVERTIME</b>	<b>\$ 15,000</b>
OVERTIME FOR CASE FOLLOW-UP, BACKGROUNDS AND SPECIAL ASSIGNMENTS	15,000
 <b>0103037-500120- LONGEVITY</b>	<b>\$ 3,500</b>
2 SWORN - \$800 2 SWORN - \$900	3,500
 <b>0103037-500130- DTECTIVE/TAC PAY</b>	<b>\$ 6,475</b>
DET PAY @ 15*365 / SRO PAY @2*500	6,475
 <b>0103037-500150- SICK EXCESS BALANCE PAY</b>	<b>\$ 5,860</b>
PAYMENT OF EXCESS SICK BALANCES	5,860
 <b>TOTAL SALARIES AND WAGES</b>	<hr/> <b>\$ 1,266,835</b>
 <b>EMPLOYEE BENEFITS</b>	
<b>0103037-510050- EMPLOYER FICA CONTRIBUTIONS</b>	<b>\$ 23,600</b>
	23,600
 <b>0103037-510060- EMPLOYER IMRF CONTRIBUTION</b>	<b>\$ 7,400</b>
	7,400
 <b>0103037-510070- EMPLOYER POLICE PENSION</b>	<b>\$ 472,400</b>
	472,400
 <b>0103037-510080- HEALTH INSURANCE CONTR</b>	<b>\$ 187,800</b>
	187,800
 <b>0103037-510081- DENTAL INSURANCE CONTRIB</b>	<b>\$ 12,500</b>
	12,500



# FY 2024 ANNUAL BUDGET

## GENERAL FUND - POLICE – ACCOUNT DETAIL

### GENERAL FUND

(POLICE)

ADOPTED  
BUDGET  
FY 2024

<b>0103037-510082-</b>	<b>VISION/LIFE INSURANCE</b>		<b>\$ 5,900</b>
	VISION/LIFE INSURANCE	5,900	
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>\$ 709,600</b>
<b>CONTRACTUAL SERVICES</b>			
<b>0103037-520540-</b>	<b>PROFESSIONAL SVC NOT ELSE CLAS</b>		<b>\$ 25,589</b>
	CREDIT CHECKS	1,300	
	DIGITAL INVESTIGATIVE TOOLS (\$6,400 AFTER 1ST YEAR)	12,500	
	E LINE-UP	600	
	I-CLEAR	2,800	
	LAKE COUNTY STATES ATTORNEY FORENSIC LAB	5,000	
	LEADS ONLINE	3,389	
<b>0103037-520620-</b>	<b>DELEGATED MGMT SVC</b>		<b>\$ 1,000</b>
	INTELLIGENCE GATHERING & INFORMANTS	1,000	
<b>0103037-520990-</b>	<b>CONTRACT SVC NOT ELSE CLASS</b>		<b>\$ 2,000</b>
	LAKE COUNTY MAJOR CRIMES TASK FORCE ANNUAL ASSESSMENT	2,000	
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>\$ 28,589</b>
<b>COMMODITIES</b>			
<b>0103037-530040-</b>	<b>EMPLOYEE TOOLS</b>		<b>\$ 5,750</b>
	EVIDENCE DATA STORAGE	1,000	
	LCMCTF EQUIPMENT	1,500	
	MISC TOOLS AND MATERIALS	500	
	REPLACEMENT SURVEILLANCE EQUIPMENT	2,000	
	SRO SCHOOL EXPENSES	750	
<b>0103037-530050-</b>	<b>EMPLOYEE UNIFORMS</b>		<b>\$ 7,825</b>
	1 CIVILIAN @ 400	400	
	9 OFFICERS @ 825	7,425	
<b>TOTAL COMMODITIES</b>			<b>\$ 13,575</b>
<b>TOTAL DIVISION: POLICE INVESTIGATION</b>			<b>\$ 2,018,599</b>
<b>TOTAL DEPARTMENT: POLICE</b>			<b>\$ 12,141,573</b>

FUND / DEPT 01 / 04, 05	JUDICIARY, VILLAGE PRESIDENT AND BOARD
Full – Time Staff	None

### PURPOSE

The Legal Department provides general and special legal support to the Village.

The Village President and Board Department is the governing body of the Village that sets policies and procedures for the Village based on suggestions provided by the community. Other responsibilities of the Village President and Board are reviewing and adopting resolutions and ordinances that provide direction for Village operations; approving the Village’s annual budget; approving payment of all expenditures; evaluating Federal and State legislation and determining the impact, if any, on the Village; and evaluating and approving land use.

### FINANCIAL SUMMARY

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
<u>Judiciary</u>							
Contractual Services	\$ 366,273	\$ 342,213	\$ 445,000	\$ 445,000	\$ 435,000	\$ (10,000)	-2.2%
<u>President and Board</u>							
Salaries and Wages	\$ 54,500	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ -	0.0%
Employee Benefits	4,169	3,902	3,902	3,902	3,902	-	0.0%
Contractual Services	40,557	47,445	63,590	68,090	78,090	14,500	22.8%
Commodities	127	320	2,650	2,650	2,650	-	0.0%
<b>Total Pres. and Board</b>	<b>\$ 99,353</b>	<b>\$ 102,666</b>	<b>\$ 121,142</b>	<b>\$ 125,642</b>	<b>\$ 135,642</b>	<b>\$ 14,500</b>	<b>12.0%</b>
<b>Total</b>	<b>\$ 465,626</b>	<b>\$ 444,879</b>	<b>\$ 566,142</b>	<b>\$ 570,642</b>	<b>\$ 570,642</b>	<b>\$ 4,500</b>	<b>0.8%</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(JUDICIARY/BOARD)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>DEPARTMENT: JUDICIARY</b>					
<b>DIVISION: LEGAL</b>					
<b>CONTRACTUAL SERVICES</b>					
0104104-520510- LEGAL SERVICES	\$ 366,273	\$ 342,213	\$ 445,000	\$ 445,000	\$ 435,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 366,273</b>	<b>\$ 342,213</b>	<b>\$ 445,000</b>	<b>\$ 445,000</b>	<b>\$ 435,000</b>
<b>TOTAL DIVISION: LEGAL</b>	<b>\$ 366,273</b>	<b>\$ 342,213</b>	<b>\$ 445,000</b>	<b>\$ 445,000</b>	<b>\$ 435,000</b>
<b>TOTAL DEPARTMENT: JUDICIARY</b>	<b>\$ 366,273</b>	<b>\$ 342,213</b>	<b>\$ 445,000</b>	<b>\$ 445,000</b>	<b>\$ 435,000</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(JUDICIARY/BOARD)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>DEPARTMENT: PRESIDENT AND BOARD</b>					
<b>DIVISION: BOARD</b>					
<b>SALARIES AND WAGES</b>					
0105105-500030- PART-TIME/SEASONAL SALARIES	\$ 54,500	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 54,500</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>
<b>EMPLOYEE BENEFITS</b>					
0105105-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 4,169	\$ 3,902	\$ 3,902	\$ 3,902	\$ 3,902
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 4,169</b>	<b>\$ 3,902</b>	<b>\$ 3,902</b>	<b>\$ 3,902</b>	<b>\$ 3,902</b>
<b>CONTRACTUAL SERVICES</b>					
0105105-520020- POSTAL CHARGES	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
0105105-520100- TELEPHONE RENTAL & MTNC	-	-	100	100	100
0105105-520420- TRAINING & CONFERENCES	600	3,043	5,200	5,200	5,200
0105105-520430- LODGING	-	-	6,400	6,400	6,400
0105105-520440- TRANSPORTATION	-	-	1,200	1,200	1,200
0105105-520450- PER DIEM/MEALS/MISC TRAVEL EX	-	-	1,440	1,440	1,440
0105105-520990- CONTRACT SVC NOT ELSE CLASS	957	2,002	8,250	8,250	8,750
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 1,557</b>	<b>\$ 5,045</b>	<b>\$ 23,590</b>	<b>\$ 23,590</b>	<b>\$ 24,090</b>
<b>COMMODITIES</b>					
0105105-530030- FOOD SUPPLIES	\$ -	\$ 234	\$ 950	\$ 950	\$ 950
0105105-530050- EMPLOYEE UNIFORMS	-	-	700	700	700
0105105-530990- SUPPLIES NOT ELSE CLASSIFIED	127	86	1,000	1,000	1,000
<b>TOTAL COMMODITIES</b>	<b>\$ 127</b>	<b>\$ 320</b>	<b>\$ 2,650</b>	<b>\$ 2,650</b>	<b>\$ 2,650</b>
<b>TOTAL DIVISION: BOARD</b>	<b>\$ 60,353</b>	<b>\$ 60,266</b>	<b>\$ 81,142</b>	<b>\$ 81,142</b>	<b>\$ 81,642</b>
<b>DIVISION: GRANTS</b>					
<b>COMMODITIES</b>					
0105108-520990- CONTRACT SVC NOT ELSE CLASS	\$ 2,000	\$ 2,400	\$ 3,000	\$ 3,000	\$ 3,000
0105108-528010- GRANTS	37,000	40,000	37,000	41,500	51,000
<b>TOTAL COMMODITIES</b>	<b>\$ 39,000</b>	<b>\$ 42,400</b>	<b>\$ 40,000</b>	<b>\$ 44,500</b>	<b>\$ 54,000</b>
<b>TOTAL DIVISION: GRANTS</b>	<b>\$ 39,000</b>	<b>\$ 42,400</b>	<b>\$ 40,000</b>	<b>\$ 44,500</b>	<b>\$ 54,000</b>
<b>TOTAL DEPARTMENT: PRESIDENT AND BOARD</b>	<b>\$ 99,353</b>	<b>\$ 102,666</b>	<b>\$ 121,142</b>	<b>\$ 125,642</b>	<b>\$ 135,642</b>

**GENERAL FUND**  
**JUDICIARY/BOARD**

**ACCOUNT DETAIL**



**GENERAL FUND**

**ADOPTED  
BUDGET  
FY 2024**

**(JUDICIARY/BOARD)**

**DEPARTMENT: JUDICIARY**

**DIVISION: LEGAL**

**CONTRACTUAL SERVICES**

<b>0104104-520510- LEGAL SERVICES</b>	<b>\$ 435,000</b>
ADMINISTRATIVE ADJUDICATION (JUDGE TONIGAN)	10,000
GOVERNMENT AFFAIRS ATTORNEY (MORRILL & ASSOCIATES)	65,000
LABOR ATTORNEY (STORINO RAMELLO & DURKIN)	50,000
SPECIAL LITIGATION (HUNT & ASSOCIATES)	10,000
VILLAGE ATTORNEY (KLEIN THORPE & JENKINS)	225,000
VILLAGE PROSECUTOR (WINER & WINER)	75,000

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 435,000</b>
-----------------------------------	-------------------

<b>TOTAL DIVISION: LEGAL</b>	<b>\$ 435,000</b>
------------------------------	-------------------

<b>TOTAL DEPARTMENT: JUDICIARY</b>	<b>\$ 435,000</b>
------------------------------------	-------------------

**DEPARTMENT: PRESIDENT AND BOARD**

**DIVISION: BOARD**

**SALARIES AND WAGES**

<b>0105105-500030- PART-TIME/SEASONAL SALARIES</b>	<b>\$ 51,000</b>
LIQUOR COMMISSIONER'S SALARY	1,000
MAYOR'S SALARY	14,000
TRUSTEE'S SALARY (6 TRUSTEES X \$6,000)	36,000

<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 51,000</b>
---------------------------------	------------------

**EMPLOYEE BENEFITS**

<b>0105105-510050- EMPLOYER FICA CONTRIBUTIONS</b>	<b>\$ 3,902</b>
FICA/MEDICARE CONTRIBUTION	3,902

<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 3,902</b>
--------------------------------	-----------------

**CONTRACTUAL SERVICES**

<b>0105105-520020- POSTAL CHARGES</b>	<b>\$ 1,000</b>
MISCELLANEOUS	1,000

<b>0105105-520100- TELEPHONE RENTAL &amp; MTNC REIMBURSEMENT</b>	<b>\$ 100</b>
	100



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – JUDICIARY/BOARD – ACCOUNT DETAIL

### GENERAL FUND

(JUDICIARY/BOARD)

ADOPTED  
BUDGET  
FY 2024

<b>0105105-520420-</b>	<b>TRAINING &amp; CONFERENCES</b>		<b>\$ 5,200</b>
	CHAMBER FUNCTIONS	200	
	ICSC CONFERENCE	500	
	IL MUNICIPAL LEAGUE CONFERENCE	1,200	
	LAKE COUNTY MUNICIPAL	600	
	NWMC	700	
	OTHER FUNCTIONS	2,000	
<b>0105105-520430-</b>	<b>LODGING</b>		<b>\$ 6,400</b>
	ICSC	800	
	IML CONFERENCE TOTAL (7 - PRESIDENT AND VILLAGE BOARD MEMBERS, 4 NIGHTS PER PERSON)	5,600	
<b>0105105-520440-</b>	<b>TRANSPORTATION</b>		<b>\$ 1,200</b>
	TRANSPORTATION	1,200	
<b>0105105-520450-</b>	<b>PER DIEM/MEALS/MISC TRAVEL EX</b>		<b>\$ 1,440</b>
	PER DIEM @ \$45 PER DAY	1,440	
<b>0105105-520990-</b>	<b>CONTRACT SVC NOT ELSE CLASS</b>		<b>\$ 8,750</b>
	CHAMBER MIXER	4,000	
	LOCAL ASSOCIATION SUPPORT	2,500	
	MISCELLANEOUS	750	
	SCHOOL CONTRIBUTIONS	1,500	
	<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 24,090</b>
	<b>COMMODITIES</b>		
<b>0105105-530030-</b>	<b>FOOD SUPPLIES</b>		<b>\$ 950</b>
	FOOD ITEMS	250	
	JULY 4TH CANDY	700	
<b>0105105-530050-</b>	<b>EMPLOYEE UNIFORMS</b>		<b>\$ 700</b>
	UNIFORMS	700	
<b>0105105-530990-</b>	<b>SUPPLIES NOT ELSE CLASSIFIED</b>		<b>\$ 1,000</b>
	SPECIAL PROJECTS	1,000	
	<b>TOTAL COMMODITIES</b>		<b>\$ 2,650</b>
	<b>TOTAL DIVISION: BOARD</b>		<b>\$ 81,642</b>



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – JUDICIARY/BOARD – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2024

(JUDICIARY/BOARD)

**DIVISION: GRANTS**

**COMMODITIES**

<b>0105108-520990-</b>	<b>CONTRACT SVC NOT ELSE CLASS</b>		<b>\$ 3,000</b>
	GOLF COURSE CHARITABLE EVENT/ MISCELLANEOUS GRANTS	3,000	
<b>0105108-528010-</b>	<b>GRANTS</b>		<b>\$ 51,000</b>
	A SAFE PLACE GRANT/CAP/SERENITY HOUSE/ YOUTH & FAMILY COUNSELING/PADS/UNIV IL LAKE CO/GIRLS SCOUTS/FRESH START/LAKE CO CTR INDEPENDENT LIVING/CASA/SENIOR ISSUES/ SPEC REC ASSOC LC	51,000	
<b>TOTAL COMMODITIES</b>			<b>\$ 54,000</b>
<b>TOTAL DIVISION: GRANTS</b>			<b>\$ 54,000</b>
<b>TOTAL DEPARTMENT: PRESIDENT AND BOARD</b>			<b>\$ 135,642</b>

FUND / DEPT 01 / 06	COMMUNITY DEVELOPMENT
Full – Time Staff	6

### PURPOSE

The Community Development Department oversees the orderly development of land within the Village to protect and promote the health, safety, and general welfare of the residents. Our goal is to maintain a community that is well planned and constructed to promote growth for future generations.

### FINANCIAL SUMMARY

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Salaries and Wages	\$ 581,604	\$ 597,695	\$ 603,860	\$ 672,624	\$ 646,514	\$ 42,654	7.1%
Employee Benefits	202,323	176,347	182,000	214,640	206,662	24,662	13.6%
Contractual Services	176,358	189,993	113,620	97,818	116,675	3,055	2.7%
Commodities	6,792	10,730	11,100	8,600	7,100	(4,000)	-36.0%
Equipment	4,981	4,981	4,981	4,981	8,781	3,800	76.3%
<b>Total</b>	<b>\$ 972,058</b>	<b>\$ 979,746</b>	<b>\$ 915,561</b>	<b>\$ 998,663</b>	<b>\$ 985,732</b>	<b>\$ 70,171</b>	<b>7.7%</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>DEPARTMENT: COMMUNITY DEVELOPMENT</b>					
<b>DIVISION: BUILDING DIVISION</b>					
<b>SALARIES AND WAGES</b>					
0106006-500010- FULL-TIME PERMANENT SALARIES	\$ 450,425	\$ 462,292	\$ 546,400	\$ 605,000	\$ 568,550
0106006-500020- OVERTIME	228	42	1,000	8,000	8,504
0106006-500030- PART-TIME/SEASONAL SALARIES	45,360	49,420	50,000	50,000	58,200
0106006-500100- FITNESS PREMIUM	-	-	-	400	2,400
0106006-500110- CAREER DEVELOPMENT/PREMIUM PAY	-	-	-	2,764	3,100
0106006-500120- LONGEVITY	700	700	700	700	-
0106006-500140- TAXABLE VEHICLE ALLOWANCE PAY	5,776	5,776	5,760	5,760	5,760
0106006-500150- SICK EXCESS BALANCE PAY	-	17	-	-	-
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 502,489</b>	<b>\$ 518,248</b>	<b>\$ 603,860</b>	<b>\$ 672,624</b>	<b>\$ 646,514</b>
<b>EMPLOYEE BENEFITS</b>					
0106006-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 36,346	\$ 38,218	\$ 46,400	\$ 48,000	\$ 49,502
0106006-510060- EMPLOYER IMRF CONTRIBUTION	72,388	49,500	62,400	87,573	56,760
0106006-510080- HEALTH INSURANCE CONTR	67,916	65,100	65,600	71,467	89,000
0106006-510081- DENTAL INSURANCE CONTRIB	5,043	5,145	4,700	4,700	8,100
0106006-510082- VISION/LIFE INSURANCE	3,351	2,668	2,900	2,900	3,300
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 185,043</b>	<b>\$ 160,632</b>	<b>\$ 182,000</b>	<b>\$ 214,640</b>	<b>\$ 206,662</b>
<b>CONTRACTUAL SERVICES</b>					
0106006-520220- INFORMATION TECH EQP MTNC	\$ -	\$ -	\$ 16,500	\$ 16,500	\$ 16,500
0106006-520400- SUBSCRIPTIONS & DUES	410	700	695	1,168	1,660
0106006-520420- TRAINING & CONFERENCES	2,524	1,240	3,250	3,250	3,300
0106006-520440- TRANSPORTATION	-	-	600	600	600
0106006-520450- PER DIEM/MEALS/MISC TRAVEL EX	1	3	-	-	-
0106006-520460- LOCAL MILEAGE	113	59	300	300	300
0106006-520540- PROFESSIONAL SVC NOT ELSE CLAS	4,876	8,526	56,000	56,000	56,000
0106006-520730- COURT REPORTING AND FILING	738	423	1,500	1,500	1,500
0106006-520740- LEGAL NOTICES	5,205	1,053	2,500	2,500	2,500
0106006-520990- CONTRACT SVC NOT ELSE CLASS	44,681	13,699	32,275	16,000	34,315
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 58,548</b>	<b>\$ 25,703</b>	<b>\$ 113,620</b>	<b>\$ 97,818</b>	<b>\$ 116,675</b>
<b>COMMODITIES</b>					
0106006-530010- OFFICE SUPPLIES	\$ 1,105	\$ 1,003	\$ 1,100	\$ 1,100	\$ 1,100
0106006-530020- PRINTING	415	3,205	1,300	1,300	1,300
0106006-530040- EMPLOYEE TOOLS	330	850	500	500	500
0106006-530050- EMPLOYEE UNIFORMS	1,096	895	1,200	1,200	1,200
0106006-530150- BOOKS	3,519	3,253	6,000	3,500	2,000
0106006-530990- SUPPLIES NOT ELSE CLASSIFIED	-	-	1,000	1,000	1,000
<b>TOTAL COMMODITIES</b>	<b>\$ 6,466</b>	<b>\$ 9,207</b>	<b>\$ 11,100</b>	<b>\$ 8,600</b>	<b>\$ 7,100</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>EQUIPMENT</b>					
0106006-540010- OFFICE FURNITURE & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,800
0106006-540020- PASSENGER AUTOMOBILES	4,981	4,981	4,981	4,981	4,981
<b>TOTAL EQUIPMENT</b>	\$ 4,981	\$ 4,981	\$ 4,981	\$ 4,981	\$ 8,781
<b>TOTAL DIVISION: BUILDING DIVISION</b>	<b>\$ 757,526</b>	<b>\$ 718,770</b>	<b>\$ 915,561</b>	<b>\$ 998,663</b>	<b>\$ 985,732</b>
<b>DIVISION: COMMUNITY DEV ADMIN</b>					
<b>SALARIES AND WAGES</b>					
0106008-500010- FULL-TIME PERMANENT SALARIES	\$ 77,106	\$ 77,130	\$ -	\$ -	\$ -
0106008-500020- OVERTIME	112	-	-	-	-
0106008-500110- CAREER DEVELOPMENT/PREMIUM PAY	1,297	1,617	-	-	-
0106008-500120- LONGEVITY	600	700	-	-	-
<b>TOTAL SALARIES AND WAGES</b>	\$ 79,115	\$ 79,447	\$ -	\$ -	\$ -
<b>EMPLOYEE BENEFITS</b>					
0106008-510050- EMPLOYER FICA CONTRIBUTIONS	\$ 6,128	\$ 6,154	\$ -	\$ -	\$ -
0106008-510060- EMPLOYER IMRF CONTRIBUTION	10,638	9,086	-	-	-
0106008-510082- VISION/LIFE INSURANCE	514	476	-	-	-
<b>TOTAL EMPLOYEE BENEFITS</b>	\$ 17,280	\$ 15,715	\$ -	\$ -	\$ -
<b>CONTRACTUAL SERVICES</b>					
0106008-520220- INFORMATION TECH EQP MTNC	\$ 8,520	\$ 9,694	\$ -	\$ -	\$ -
0106008-520540- PROFESSIONAL SVC NOT ELSE CLAS	16,159	10,150	-	-	-
0106008-520990- CONTRACT SVC NOT ELSE CLASS	93,131	144,447	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>	\$ 117,810	\$ 164,290	\$ -	\$ -	\$ -
<b>COMMODITIES</b>					
0106008-530010- OFFICE SUPPLIES	\$ 326	\$ 1,424	\$ -	\$ -	\$ -
0106008-530050- EMPLOYEE UNIFORMS	-	100	-	-	-
<b>TOTAL COMMODITIES</b>	\$ 326	\$ 1,524	\$ -	\$ -	\$ -
<b>TOTAL DIVISION: COMMUNITY DEV ADMIN</b>	<b>\$ 214,532</b>	<b>\$ 260,976</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENT: COMMUNITY DEVELOPMENT</b>	<b>\$ 972,058</b>	<b>\$ 979,746</b>	<b>\$ 915,561</b>	<b>\$ 998,663</b>	<b>\$ 985,732</b>

**GENERAL FUND**

**COMMUNITY DEVELOPMENT**

**ACCOUNT DETAIL**



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

ADOPTED  
BUDGET  
FY 2024

#### DEPARTMENT: COMMUNITY DEVELOPMENT

DIVISION: BUILDING DIVISION

#### SALARIES AND WAGES

<b>0106006-500010-</b>	<b>FULL-TIME PERMANENT SALARIES</b>		<b>\$ 568,550</b>
	6 FT EMPLOYEES W/3.25% COLA	568,550	
<b>0106006-500020-</b>	<b>OVERTIME</b>		<b>\$ 8,504</b>
	NIGHT MEETING OT		
	26 meetings (Board & PZ) @ 4 hours per @ \$56 per meeting = 5824	5,824	
	OVERTIME - Inspector call out		
	10 call callouts @ 4 hours each @ \$67 per hour = \$2680	2,680	
<b>0106006-500030-</b>	<b>PART-TIME/SEASONAL SALARIES</b>		<b>\$ 58,200</b>
	CODE ENFORCEMENT -1300 HOURS W/3.25% COLA	58,200	
<b>0106006-500100-</b>	<b>FITNESS PREMIUM</b>		<b>\$ 2,400</b>
	FITNESS PREMIUM 6 FT	2,400	
<b>0106006-500110-</b>	<b>CAREER DEVELOPMENT/PREMIUM PAY</b>		<b>\$ 3,100</b>
	2% of CD Director base salary.	3,100	
<b>0106006-500140-</b>	<b>TAXABLE VEHICLE ALLOWANCE PAY</b>		<b>\$ 5,760</b>
	VEHICLE ALLOWANCE FOR CD DIRECTOR	5,760	
<b>TOTAL SALARIES AND WAGES</b>			<b>\$ 646,514</b>
<b>EMPLOYEE BENEFITS</b>			
<b>0106006-510050-</b>	<b>EMPLOYER FICA CONTRIBUTIONS</b>		<b>\$ 49,502</b>
	FICA/MEDICARE COMPENSATION	49,502	
<b>0106006-510060-</b>	<b>EMPLOYER IMRF CONTRIBUTION</b>		<b>\$ 56,760</b>
	IMRF CONTRIBUTION	56,760	
<b>0106006-510080-</b>	<b>HEALTH INSURANCE CONTR</b>		<b>\$ 89,000</b>
		89,000	
<b>0106006-510081-</b>	<b>DENTAL INSURANCE CONTRIB</b>		<b>\$ 8,100</b>
		8,100	
<b>0106006-510082-</b>	<b>VISION/LIFE INSURANCE</b>		<b>\$ 3,300</b>
	VISION/LIFE INSURANCE	3,300	
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>\$ 206,662</b>



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

ADOPTED  
BUDGET  
FY 2024

#### CONTRACTUAL SERVICES

<b>0106006-520220- INFORMATION TECH EQP MTNC</b>	<b>\$</b>	<b>16,500</b>
ARCGIS ONLINE	5,000	
ARCGIS SERVER BASIC MAINTENANCE	2,500	
ARCGIS SERVER STANDARD MAINTENANCE	2,500	
ARCINFO MAINTENANCE	3,000	
ARCVIEW MAINTENANCE	400	
ESRI NETWARE ANALYST MAINTENANCE	500	
ESRI SPATIAL ANALYST MAINTENANCE	500	
PLOTTER COPIER MAINTENANCE	600	
PLOTTER COPIER USAGE COUNT	500	
WIDE FORMAT PLOTTER REPAIRS	1,000	
<b>0106006-520400- SUBSCRIPTIONS &amp; DUES</b>	<b>\$</b>	<b>1,660</b>
AMERICAN PLANNING ASSOCIATION	910	
BACKFLOW PREVENTION ASSOCIATION	40	
ICC INSPECTORS CERTIFICATION RENEWAL	100	
ICC MEMBERSHIP	65	
ILL MUNICIPAL REVIEW	5	
ILL PLUMBING ASSOCIATION	50	
INT'L ASSOCIATION OF ELECTRICAL INSPECTORS	50	
NATIONAL FIRE PROTECTION AGENCY MEMBERSHIP	135	
NOTARY PUBLIC	80	
NWBOCA MEMBERSHIP	110	
PEER ORGANIZATION MEETING DUES	115	
<b>0106006-520420- TRAINING &amp; CONFERENCES</b>	<b>\$</b>	<b>3,300</b>
IL PLANNING CONFERENCE	800	
INSPECTORS CERTIFICATION EXAMS	600	
MISCELLANEOUS	400	
PROFESSIONAL DEVELOPMENT (ADMINISTRATIVE ASSISTANTS)	500	
PROFESSIONAL DEVELOPMENT (INSPECTORS)	500	
UNIVERSITY OF WISCONSIN TRAINING (INSPECTORS)	500	
<b>0106006-520440- TRANSPORTATION</b>	<b>\$</b>	<b>600</b>
MISC TRANSPORTATION	600	
<b>0106006-520460- LOCAL MILEAGE</b>	<b>\$</b>	<b>300</b>
LOCAL MILEAGE	300	
<b>0106006-520540- PROFESSIONAL SVC NOT ELSE CLAS</b>	<b>\$</b>	<b>56,000</b>
CONSULTANT BUILDING INSPECTIONS/PLAN REVIEW (CONTINGENCY)	4,000	
ELEVATOR CONSULTANT	12,000	
GIS CONSULTANT - GEWALT HAMILTON	25,000	
GIS CONSULTANT - WILL ROCKWELL	15,000	



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

ADOPTED  
BUDGET  
FY 2024

0106006-520730-	<b>COURT REPORTING AND FILING</b> COURT REPORTING & FILING	1,500	\$ 1,500
0106006-520740-	<b>LEGAL NOTICES</b> PUBLICATION OF LEGAL NOTICES	2,500	\$ 2,500
0106006-520990-	<b>CONTRACT SVC NOT ELSE CLASS</b> \$50/MEETING PER MEMBER SECRETARY BUDGETING 20 P&Z MEETINGS \$75/MEETING PRESIDENT P&Z COMMITTEE (20 MTGS) BACKGROUND CHECKS-LIQUOR LICENSES CAR WASHES EMERGENCY HOUSING MISC PROJECTS/STUDIES/TIF MISCELLANEOUS P&Z WORKSHOPS/TRAINING COURSES VHAC QR BOARD ZBA COMMITTEE MEETING	6,000 1,500 250 350 2,040 22,500 300 250 1,000 125	\$ 34,315
<b>TOTAL CONTRACTUAL SERVICES</b>			\$ 116,675
<b>COMMODITIES</b>			
0106006-530010-	<b>OFFICE SUPPLIES</b> CLEAR PERMIT POCKETS OFFICE SUPPLIES PERMIT & PROJECT FOLDERS	200 500 400	\$ 1,100
0106006-530020-	<b>PRINTING</b> BUSINESS CARDS CODE ENFORCEMENT STICKERS (SIGNS) FIELD INSPECTION REPORTS INSPECTION STICKERS	100 200 500 500	\$ 1,300
0106006-530040-	<b>EMPLOYEE TOOLS</b> SMALL HAND TOOLS/TAPE MEASURE/ELECTRICAL TESTERS	500	\$ 500
0106006-530050-	<b>EMPLOYEE UNIFORMS</b> 1 PT INSPECTOR 2 ADMINISTRATIVE ASSISTANTS @ \$100/EA 2 FT INSPECTORS @ \$300/EA COMMUNITY DEVELOPMENT DIRECTOR	300 200 600 100	\$ 1,200
0106006-530150-	<b>BOOKS</b> ORDINANCE SUPPLEMENTS	2,000	\$ 2,000
0106006-530990-	<b>SUPPLIES NOT ELSE CLASSIFIED</b> COPIER, FAX MACHINE & MICRO-FICHE	1,000	\$ 1,000



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – COMMUNITY DEVELOPMENT – ACCOUNT DETAIL

### GENERAL FUND

(COMMUNITY DEVELOPMENT)

ADOPTED  
BUDGET  
FY 2024

<b>TOTAL COMMODITIES</b>		<b>\$ 7,100</b>
<b>EQUIPMENT</b>		
<b>0106006-540010- OFFICE FURNITURE &amp; EQUIPMENT</b>		<b>\$ 3,800</b>
DESKTOP SCANNERS	2,000	
OFFICE CHAIRS & MISC. EQUIPMENT	800	
PLAN REVIEW TABLE	1,000	
<b>0106006-540020- PASSENGER AUTOMOBILES</b>		<b>\$ 4,981</b>
2022 FORD ESCAPE HYBRID-BUILDING DEPT.		
CONTRIBUTION TO THE REPLACEMENT FUND	4,981	
<b>TOTAL EQUIPMENT</b>		<b>\$ 8,781</b>
<b>TOTAL DIVISION: BUILDING DIVISION</b>		<b>\$ 985,732</b>
<b>TOTAL DEPARTMENT: COMMUNITY DEVELOPMENT</b>		<b>\$ 985,732</b>

FUND / DEPT 01 / 09	GENERAL PURPOSE
Full – Time Staff	None

### PURPOSE

The General Purpose Department accounts for the expenses related to debt payments, transfers of funds, contingencies, and other general expenses not included in the various department budgets.

### FINANCIAL SUMMARY

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
PSEBA Health Insurance	\$ 39,990	\$ 97,854	\$ -	\$ 50,567	\$ 91,000	\$ 91,000	n/a
Economic Incentives	4,709,596	5,854,344	4,820,000	6,221,000	6,280,000	1,460,000	30.3%
Debt Service	582,655	588,955	589,955	589,955	595,203	5,248	0.9%
Issuance Cost/Agent Fee	1,778	1,778	2,000	2,000	2,000	-	0.0%
Transfers Out	4,527,167	4,059,215	3,092,820	3,107,454	2,150,000	(942,820)	-30.5%
Contingency	167,796	-	490,000	-	150,000	(340,000)	-69.4%
<b>Total</b>	<b>\$10,028,982</b>	<b>\$10,602,146</b>	<b>\$ 8,994,775</b>	<b>\$ 9,970,976</b>	<b>\$ 9,268,203</b>	<b>\$ 273,428</b>	<b>3.0%</b>

Note: Debt summary is reported in the Financial Summaries section.



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(GENERAL PURPOSE)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>DEPARTMENT: GENERAL PURPOSE</b>					
<b>DIVISION: GENERAL PURPOSE</b>					
<b>EMPLOYEE BENEFITS</b>					
0109109-460140- COBRA & RETIREE REIM	\$ -	\$ -	\$ -	\$ -	\$ (533,010)
01-460140- COBRA & RETIREE REIM	(313,016)	(352,718)	(600,500)	(505,000)	-
0109109-510080- HEALTH INSURANCE CONTR	324,661	416,166	562,100	514,000	578,210
0109109-510081- DENTAL INSURANCE CONTRIB	28,013	34,092	37,900	40,667	44,800
0109109-510082- VISION/LIFE INSURANCE	333	314	500	900	1,000
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 39,990</b>	<b>\$ 97,854</b>	<b>\$ -</b>	<b>\$ 50,567</b>	<b>\$ 91,000</b>
<b>DEBT SERVICE</b>					
0109109-570010- PRINCIPAL PAYMENT	\$ 435,000	\$ 450,000	\$ 460,000	\$ 460,000	\$ 475,000
0109109-570020- INTEREST PAYMENT	147,655	138,955	129,955	129,955	120,203
<b>TOTAL DEBT SERVICE</b>	<b>\$ 582,655</b>	<b>\$ 588,955</b>	<b>\$ 589,955</b>	<b>\$ 589,955</b>	<b>\$ 595,203</b>
<b>ISSUANCE COST/AGENT FEE</b>					
0109109-570320- ISSUE COSTS	\$ 1,778	\$ 1,778	\$ 2,000	\$ 2,000	\$ 2,000
<b>TOTAL ISSUANCE COST/AGENT FEE</b>	<b>\$ 1,778</b>	<b>\$ 1,778</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>PAYMENT IN LIEU OF TAXES</b>					
0109109-529910- PAYMENT IN LIEU OF TAXES	\$ -	\$ -	\$ -	\$ -	\$ 623,668
<b>TOTAL PAYMENT IN LIEU OF TAXES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 623,668</b>
<b>ECONOMIC INCENTIVES</b>					
0109109-570200- SALES TAX REBATE PAYMENT	\$ 4,709,596	\$ 5,854,344	\$ 4,820,000	\$ 6,221,000	\$ 6,280,000
<b>TOTAL ECONOMIC INCENTIVES</b>	<b>\$ 4,709,596</b>	<b>\$ 5,854,344</b>	<b>\$ 4,820,000</b>	<b>\$ 6,221,000</b>	<b>\$ 6,280,000</b>
<b>TRANSFERS OUT</b>					
0109109-580045- TRANSFER TO GOLF FD	\$ 650,000	\$ -	\$ -	\$ -	\$ -
0109109-580050- TRANSFER TO SUMMER CEL	400,000	-	-	-	-
0109109-580080- TRANSFER TO DISPATCH FUND	-	-	300,000	300,000	650,000
0109109-580090- TRANSFER TO CONSTRUCTION FD	-	-	-	-	-
0109109-580095- TRANSFER TO CAPITAL FD	2,995,935	3,485,000	2,200,000	2,200,000	1,500,000
0109109-580110- TRANSFER TO TIF	481,232	200,223	204,600	212,637	-
0109109-580111- TRANSFER TO MELODY TIF	-	373,992	384,510	391,034	-
0109109-580113- TRANSFER TO HAWTHORN TIF	-	-	3,710	3,783	-
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 4,527,167</b>	<b>\$ 4,059,215</b>	<b>\$ 3,092,820</b>	<b>\$ 3,107,454</b>	<b>\$ 2,150,000</b>
<b>CONTINGENCY</b>					
0109109-580030- CONTINGENCY	\$ 167,796	\$ -	\$ 490,000	\$ -	\$ 150,000
<b>TOTAL CONTINGENCY</b>	<b>\$ 167,796</b>	<b>\$ -</b>	<b>\$ 490,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>
<b>TOTAL DIVISION: GENERAL PURPOSE</b>	<b>\$ 10,028,982</b>	<b>\$ 10,602,146</b>	<b>\$ 8,994,775</b>	<b>\$ 9,970,976</b>	<b>\$ 9,891,871</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>	<b>\$ 10,028,982</b>	<b>\$ 10,602,146</b>	<b>\$ 8,994,775</b>	<b>\$ 9,970,976</b>	<b>\$ 9,891,871</b>

**GENERAL FUND**  
**GENERAL PURPOSE**

**ACCOUNT DETAIL**



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – GENERAL PURPOSE – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2024

(GENERAL PURPOSE)

#### DEPARTMENT: GENERAL PURPOSE

#### DIVISION: GENERAL PURPOSE

<b>0109109-460140- COBRA &amp; RETIREE REIM</b>		<b>\$ (533,010)</b>
REIMBURSEMENT OF RETIREE HEALTH & DENTAL PREMIUMS	(533,010)	
<b>0109109-510080- HEALTH INSURANCE CONTR</b>		<b>\$ 578,210</b>
PSEBA SHARE HEALTH INSURANCE	90,000	
RETIREE HEALTH INSURANCE PREMIUMS	488,210	
<b>0109109-510081- DENTAL INSURANCE CONTRIB</b>		<b>\$ 44,800</b>
RETIREE DENTAL PREMIUMS ALL REIMBURSED	44,800	
<b>0109109-510082- VISION/LIFE INSURANCE</b>		<b>\$ 1,000</b>
VISION & LIFE INSURANCE RETIREES	1,000	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 91,000</b>
<b>DEBT SERVICE</b>		
<b>0109109-570010- PRINCIPAL PAYMENT</b>		<b>\$ 475,000</b>
SERIES 2012B PRINCIPAL (REFUNDING OF 2006 COMMUNICATIONS BOND)	145,000	
SERIES 2014 (POLICE STATION REMODEL)	180,000	
SERIES 2014 PRINCIPAL (REFUNDING OF 2007 ALT REVENUE BONDS)-COMM CTR		
SERIES 2015A PRINCIPAL (LAND CONTRIBUTION & STARCOM NETWORK)	150,000	
<b>0109109-570020- INTEREST PAYMENT</b>		<b>\$ 120,203</b>
SERIES 2012B INTEREST (REFUNDING OF 2006 ALT REV COMM CTR BOND)	10,510	
SERIES 2014 BOND INTEREST (POLICE STATION REMODEL)	66,060	
SERIES 2014 BOND INTEREST (REFUNDING OF 2007 BOND) COMM CTR	10,708	
SERIES 2015A BOND INTEREST (STARCOM & LAND CONTRIB)	32,925	
<b>TOTAL DEBT SERVICE</b>		<b>\$ 595,203</b>
<b>ISSUANCE COST/AGENT FEE</b>		
<b>0109109-570320- ISSUE COSTS</b>		<b>\$ 2,000</b>
PAYING AGENT FEES FOR BOND ISSUES	2,000	
<b>TOTAL ISSUANCE COST/AGENT FEE</b>		<b>\$ 2,000</b>
<b>PAYMENT IN LIEU OF TAXES</b>		
<b>0109109-529910- PAYMENT IN LIEU OF TAXES</b>		<b>\$ 623,668</b>
HAWTHORN 10% TIF INCREMENTAL TAX RECEIPTS	4,728	
MELLODY 10% TIF INCREMENTAL TAX RECEIPTS	400,601	
VHTC 10% TIF INCREMENTAL TAX RECEIPTS	218,339	
<b>TOTAL PAYMENT IN LIEU OF TAXES</b>		<b>\$ 623,668</b>



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – GENERAL PURPOSE – ACCOUNT DETAIL

### GENERAL FUND

ADOPTED  
BUDGET  
FY 2024

(GENERAL PURPOSE)

#### ECONOMIC INCENTIVES

0109109-570200-	SALES TAX REBATE PAYMENT		\$	6,280,000
	CDW	5,930,000		
	HAWTHORN	256,000		
	KIMCO	94,000		

#### TOTAL ECONOMIC INCENTIVES

\$ 6,280,000

#### TRANSFERS OUT

0109109-580080-	TRANSFER TO DISPATCH FUND		\$	650,000
	TRANSFER FUNDS	650,000		
0109109-580095-	TRANSFER TO CAPITAL FD		\$	1,500,000
	TRANSFER TO CAPITAL FUND	1,500,000		

#### TOTAL TRANSFERS OUT

\$ 2,150,000

#### CONTINGENCY

0109109-580030-	CONTINGENCY		\$	150,000
	CONTINGENCY	150,000		

#### TOTAL CONTINGENCY

\$ 150,000

#### TOTAL DIVISION: GENERAL PURPOSE

\$ 9,891,871

#### TOTAL DEPARTMENT: GENERAL PURPOSE

\$ 9,891,871

FUND / DEPT 01 / 11, 12	SENIOR CITIZEN COMMITTEE AND FIRE & POLICE COMMISSION
Full – Time Staff	None

### PURPOSE

The Senior Citizen Committee provides a social forum for seniors to associate with their peers and engage in recreational, social, and public service activities.

The Fire and Police Commission (Commission) selects and appoints qualified candidates to fill sworn vacancies within the Fire and Police Departments. The Commission also conducts all promotional testing for the various rankings within the Fire and Police Departments.

### FINANCIAL SUMMARY

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Senior Citizens Com.	\$ 9,377	\$ 14,661	\$ 20,650	\$ 20,650	\$ 25,150	\$ 4,500	21.8%
Fire and Police Comm.	12,463	35,644	16,700	17,912	18,200	1,500	9.0%
<b>Total</b>	<b>\$ 21,841</b>	<b>\$ 50,305</b>	<b>\$ 37,350</b>	<b>\$ 38,562</b>	<b>\$ 43,350</b>	<b>\$ 6,000</b>	<b>16.1%</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(COMMITTEES/COMMISSIONS)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>DEPARTMENT: COMMITTEES</b>					
<b>DIVISION: SENIOR CITIZEN COM</b>					
<b>CONTRACTUAL SERVICES</b>					
0111020-520020- POSTAL CHARGES	\$ 11	\$ 826	\$ 100	\$ 100	\$ 100
0111020-520440- TRANSPORTATION	2,287	2,249	5,500	5,500	5,500
0111020-520600- BLDG & GROUND MTNC SVC	807	1,275	3,000	3,000	3,000
0111020-520990- CONTRACT SVC NOT ELSE CLASS	301	2,000	6,000	6,000	16,550
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 3,405</b>	<b>\$ 6,350</b>	<b>\$ 14,600</b>	<b>\$ 14,600</b>	<b>\$ 25,150</b>
<b>COMMODITIES</b>					
0111020-530010- OFFICE SUPPLIES	\$ 129	\$ 361	\$ 500	\$ 500	\$ -
0111020-530020- PRINTING	-	185	200	200	-
0111020-530030- FOOD SUPPLIES	2,447	7,013	3,600	3,600	-
0111020-530990- SUPPLIES NOT ELSE CLASSIFIED	569	671	1,500	1,500	-
<b>TOTAL COMMODITIES</b>	<b>\$ 3,145</b>	<b>\$ 8,230</b>	<b>\$ 5,800</b>	<b>\$ 5,800</b>	<b>\$ -</b>
<b>EQUIPMENT</b>					
0111020-540010- OFFICE FURNITURE & EQUIPMENT	\$ 2,827	\$ 81	\$ 250	\$ 250	\$ -
<b>TOTAL EQUIPMENT</b>	<b>\$ 2,827</b>	<b>\$ 81</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ -</b>
<b>TOTAL DIVISION: SENIOR CITIZEN COM</b>	<b>\$ 9,377</b>	<b>\$ 14,661</b>	<b>\$ 20,650</b>	<b>\$ 20,650</b>	<b>\$ 25,150</b>
<b>TOTAL DEPARTMENT: COMMITTEES</b>	<b>\$ 9,377</b>	<b>\$ 14,661</b>	<b>\$ 20,650</b>	<b>\$ 20,650</b>	<b>\$ 25,150</b>
<b>DEPARTMENT: FIRE AND POLICE COM.</b>					
<b>DIVISION: FIRE POLICE COMMISSION</b>					
<b>CONTRACTUAL SERVICES</b>					
0112013-520400- SUBSCRIPTIONS & DUES	\$ 375	\$ 375	\$ 500	\$ 500	\$ 500
0112013-520420- TRAINING & CONFERENCES	-	-	1,000	1,000	500
0112013-520450- PER DIEM/MEALS/MISC TRAVEL EX	288	895	200	200	200
0112013-520510- LEGAL SERVICES	-	-	1,000	1,000	1,000
0112013-520530- MEDICAL SERVICES	5,980	23,687	-	5,012	5,000
0112013-520710- ADVERTISING	1,681	1,651	6,000	4,000	3,000
0112013-520990- CONTRACT SVC NOT ELSE CLASS	4,139	9,035	7,800	6,000	7,800
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 12,463</b>	<b>\$ 35,644</b>	<b>\$ 16,500</b>	<b>\$ 17,712</b>	<b>\$ 18,000</b>
<b>COMMODITIES</b>					
0112013-530020- PRINTING	\$ -	\$ -	\$ 200	\$ 200	\$ 200
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>
<b>TOTAL DIVISION: FIRE POLICE COMMISSION</b>	<b>\$ 12,463</b>	<b>\$ 35,644</b>	<b>\$ 16,700</b>	<b>\$ 17,912</b>	<b>\$ 18,200</b>
<b>TOTAL DEPARTMENT: FIRE AND POLICE COM.</b>	<b>\$ 12,463</b>	<b>\$ 35,644</b>	<b>\$ 16,700</b>	<b>\$ 17,912</b>	<b>\$ 18,200</b>

**GENERAL FUND**  
**COMMITTEES/COMMISSIONS**

**ACCOUNT DETAIL**



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – COMMITTEES/COMMISSIONS – ACCOUNT LEVEL

### GENERAL FUND

(COMMITTEES/COMMISSIONS)

ADOPTED  
BUDGET  
FY 2024

#### DEPARTMENT: COMMITTEES

##### DIVISION: SENIOR CITIZEN COM

##### CONTRACTUAL SERVICES

0111020-520020-	POSTAL CHARGES	\$	100
	POSTAGE		100
0111020-520440-	TRANSPORTATION	\$	5,500
	CAB CONNECT		5,500
	SPECIAL EVENT TRANSPORTATION		
0111020-520600-	BLDG & GROUND MTNC SVC	\$	3,000
	MISCELLANEOUS CONTINGENCY		3,000
0111020-520990-	CONTRACT SVC NOT ELSE CLASS	\$	16,550
	COMMUNITY COLLEGE SPEAKERS		-
	CULTURAL PROGRAMMING (THE PARK)		-
	INSTRUCTIONAL TEACHERS		-
	ORD 98-13 CULTURE, PROGRAMS, EVENTS, ENTERTAINMENT		16,550

TOTAL CONTRACTUAL SERVICES	\$	25,150
----------------------------	----	--------

TOTAL DIVISION: SENIOR CITIZEN COM	\$	25,150
------------------------------------	----	--------

TOTAL DEPARTMENT: COMMITTEES	\$	25,150
------------------------------	----	--------

#### DEPARTMENT: FIRE AND POLICE COM.

##### DIVISION: FIRE POLICE COMMISSION

##### CONTRACTUAL SERVICES

0112013-520400-	SUBSCRIPTIONS & DUES	\$	500
	SUBSCRIPTION TO THE ILLINOIS FIRE & POLICE COMMISSION CONFERENCE (IN-STATE)		500
0112013-520420-	TRAINING & CONFERENCES	\$	500
	REGISTRATION FOR THE ANNUAL FIRE & POLICE COMMISSION CONFERENCE (IN-STATE)		500
0112013-520450-	PER DIEM/MEALS/MISC TRAVEL EX	\$	200
	MEAL EXPENSES FOR VARIOUS CONFERENCES, MEETINGS, INTERVIEWS, ETC.		200
0112013-520510-	LEGAL SERVICES	\$	1,000
	LEGAL SERVICES ASSOCIATED WITH FIRE & POLICE COMMISSION PROCEEDINGS		1,000
0112013-520530-	MEDICAL SERVICES	\$	5,000
	PRE-EMPLOYMENT PHYSICAL EXAMINATIONS		5,000



# FY 2024 ANNUAL BUDGET

## GENERAL FUND – COMMITTEES/COMMISSIONS – ACCOUNT LEVEL

### GENERAL FUND

(COMMITTEES/COMMISSIONS)

ADOPTED  
BUDGET  
FY 2024

<b>0112013-520710- ADVERTISING</b>	<b>\$ 3,000</b>
ADVERTISING FOR RECRUIT TESTING	1,000
RECRUITMENT - SOCIAL MEDIA	1,000
RECRUITMENT - SUPPLIES	1,000
<b>0112013-520990- CONTRACT SVC NOT ELSE CLASS</b>	<b>\$ 7,800</b>
ADMINISTRATION OF POLICE OFFICER RECRUITMENT TEST	3,000
BACKGROUNDS (6 @ 800)	4,800
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 18,000</b>
<b>COMMODITIES</b>	
<b>0112013-530020- PRINTING</b>	<b>\$ 200</b>
GENERAL PRINTING COSTS	200
<b>TOTAL COMMODITIES</b>	<b>\$ 200</b>
<b>TOTAL DIVISION: FIRE POLICE COMMISSION</b>	<b>\$ 18,200</b>
<b>TOTAL DEPARTMENT: FIRE AND POLICE COM.</b>	<b>\$ 18,200</b>

FUND / DEPT 01 / 16	EVENTS
Full – Time Staff	None - Volunteer

### PURPOSE

The Events Department includes the following Village sponsored events: Arbortheater Concert Series; J. Heier Fishing Derby; Vernon Hills Pageant; and July 4<sup>th</sup>, as well as a donation to the Vernon Hills Park District Ribfest.

### FINANCIAL SUMMARY

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024	\$ CHANGE IN BUDGET YEAR/YEAR	% CHANGE IN BUDGET YEAR/YEAR
Arbortheater	\$ -	\$ 6,500	\$ 8,900	\$ 8,900	\$ 8,900	\$ -	0.0%
J. Heier Vet. Fishing Derby	-	435	4,800	4,800	4,800	-	0.0%
4th of July Committee	150	31,887	49,760	54,700	55,160	5,400	10.9%
Pageant Committee	1,882	3,105	5,940	5,940	5,940	-	0.0%
Summer Fireworks	-	15,000	-	-	-	-	n/a
Harvest Fest/Ribfest Donation	-	-	12,500	12,500	13,500	1,000	8.0%
<b>Total</b>	<b>\$ 2,032</b>	<b>\$ 56,927</b>	<b>\$ 81,900</b>	<b>\$ 86,840</b>	<b>\$ 88,300</b>	<b>\$ 6,400</b>	<b>7.8%</b>

Note: Summer Fireworks has been moved to the Vernon Hills Days Fund budget beginning in FY23.



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(EVENTS)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>DEPARTMENT: EVENTS</b>					
<b>DIVISION: ARBORTHEATER</b>					
<b>CONTRACTUAL SERVICES</b>					
0116004-520990- CONTRACT SVC NOT ELSE CLASS	\$ -	\$ 6,500	\$ 8,400	\$ 8,400	\$ -
0116081-520990- CONTRACT SVC NOT ELSE CLASS	-	-	-	-	8,400
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ 8,400</b>	<b>\$ 8,400</b>	<b>\$ 8,400</b>
<b>COMMODITIES</b>					
0116004-530020- PRINTING	\$ -	\$ -	\$ 500	\$ 500	\$ -
0116004-530990- SUPPLIES NOT ELSE CLASSIFIED	-	-	-	-	-
0116081-530020- PRINTING	-	-	-	-	500
0116081-530990- SUPPLIES NOT ELSE CLASSIFIED	-	-	-	-	-
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>TOTAL DIVISION: ARBORTHEATER</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ 8,900</b>	<b>\$ 8,900</b>	<b>\$ 8,900</b>
<b>DIVISION: JIM HEIER VETERANS FISH DERBY</b>					
<b>CONTRACTUAL SERVICES</b>					
0116014-520990- CONTRACT SVC NOT ELSE CLASS	\$ -	\$ -	\$ 600	\$ 600	\$ 600
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 600</b>
<b>COMMODITIES</b>					
0116014-530990- SUPPLIES NOT ELSE CLASSIFIED	\$ -	\$ 435	\$ 4,200	\$ 4,200	\$ 4,200
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ 435</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>
<b>TOTAL DIVISION: JIM HEIER VETERANS FISH DERBY</b>	<b>\$ -</b>	<b>\$ 435</b>	<b>\$ 4,800</b>	<b>\$ 4,800</b>	<b>\$ 4,800</b>
<b>DIVISION: 4TH OF JULY COMMITTEE</b>					
<b>CONTRACTUAL SERVICES</b>					
0116026-520990- CONTRACT SVC NOT ELSE CLASS	\$ 150	\$ 31,100	\$ 44,060	\$ 49,000	\$ 49,460
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 150</b>	<b>\$ 31,100</b>	<b>\$ 44,060</b>	<b>\$ 49,000</b>	<b>\$ 49,460</b>
<b>COMMODITIES</b>					
0116026-530020- PRINTING	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
0116026-530990- SUPPLIES NOT ELSE CLASSIFIED	-	787	4,700	4,700	4,700
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ 787</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>	<b>\$ 5,700</b>
<b>TOTAL DIVISION: 4TH OF JULY COMMITTEE</b>	<b>\$ 150</b>	<b>\$ 31,887</b>	<b>\$ 49,760</b>	<b>\$ 54,700</b>	<b>\$ 55,160</b>
<b>DIVISION: PAGEANT COMMITTEE</b>					
<b>CONTRACTUAL SERVICES</b>					
0116027-520990- CONTRACT SVC NOT ELSE CLASS	\$ 1,183	\$ 1,451	\$ 2,595	\$ 2,595	\$ 2,595
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 1,183</b>	<b>\$ 1,451</b>	<b>\$ 2,595</b>	<b>\$ 2,595</b>	<b>\$ 2,595</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

### GENERAL FUND

(EVENTS)

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>COMMODITIES</b>					
0116027-530020- PRINTING	\$ -	\$ -	\$ 175	\$ 175	\$ 175
0116027-530990- SUPPLIES NOT ELSE CLASSIFIED	699	1,654	3,170	3,170	3,170
<b>TOTAL COMMODITIES</b>	\$ 699	\$ 1,654	\$ 3,345	\$ 3,345	\$ 3,345
<b>TOTAL DIVISION: PAGEANT COMMITTEE</b>	<b>\$ 1,882</b>	<b>\$ 3,105</b>	<b>\$ 5,940</b>	<b>\$ 5,940</b>	<b>\$ 5,940</b>
<b>DIVISION: SUMMER FIREWORKS</b>					
<b>CONTRACTUAL SERVICES</b>					
0116074-520990- CONTRACT SVC NOT ELSE CLASS	\$ -	\$ 15,000	\$ -	\$ -	\$ -
<b>TOTAL CONTRACTUAL SERVICES</b>	\$ -	\$ 15,000	\$ -	\$ -	\$ -
<b>TOTAL DIVISION: SUMMER FIREWORKS</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIVISION: VH HARVEST FEST</b>					
<b>CONTRACTUAL SERVICES</b>					
0116101-520990- CONTRACT SVC NOT ELSE CLASS	\$ -	\$ -	\$ 12,500	\$ 12,500	\$ 13,500
<b>TOTAL CONTRACTUAL SERVICES</b>	\$ -	\$ -	\$ 12,500	\$ 12,500	\$ 13,500
<b>TOTAL DIVISION: VH HARVEST FEST</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 13,500</b>
<b>TOTAL DEPARTMENT: EVENTS</b>	<b>\$ 2,032</b>	<b>\$ 56,927</b>	<b>\$ 81,900</b>	<b>\$ 86,840</b>	<b>\$ 88,300</b>

# **GENERAL FUND**

## **EVENTS**

### **ACCOUNT DETAIL**



# FY 2024 ANNUAL BUDGET

GENERAL FUND - EVENTS – ACCOUNT LEVEL

## GENERAL FUND

ADOPTED  
BUDGET  
FY 2024

(EVENTS)

### DEPARTMENT: EVENTS

#### DIVISION: ARBORTHEATER

<b>0116081-520990- CONTRACT SVC NOT ELSE CLASS</b>	<b>\$ 8,400</b>
ARBORTHEATER CONCERTS (5 CONCERTS)	6,500
CULTURAL PARTNER BANNER	500
MISCELLANEOUS	250
PROMOTIONAL MATERIALS (DESIGN & GRAPHICS)	650
SIGNAGE	500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 8,400</b>

#### COMMODITIES

<b>0116081-530020- PRINTING</b>	<b>\$ 500</b>
PROMOTIONAL MATERIALS	500

<b>TOTAL COMMODITIES</b>	<b>\$ 500</b>
--------------------------	---------------

<b>TOTAL DIVISION: ARBORTHEATER</b>	<b>\$ 8,900</b>
-------------------------------------	-----------------

#### DIVISION: JIM HEIER VETERANS FISH DERBY

##### CONTRACTUAL SERVICES

<b>0116014-520990- CONTRACT SVC NOT ELSE CLASS</b>	<b>\$ 600</b>
MISCELLANEOUS	600

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 600</b>
-----------------------------------	---------------

##### COMMODITIES

<b>0116014-530990- SUPPLIES NOT ELSE CLASSIFIED</b>	<b>\$ 4,200</b>
CATFISH & BASS FOR FISH DERBY	1,200
FOOD & PRIZES FOR FISH DERBY	3,000

<b>TOTAL COMMODITIES</b>	<b>\$ 4,200</b>
--------------------------	-----------------

<b>TOTAL DIVISION: JIM HEIER VETERANS FISH DERBY</b>	<b>\$ 4,800</b>
--	-----------------

#### DIVISION: 4TH OF JULY COMMITTEE

##### CONTRACTUAL SERVICES

<b>0116026-520990- CONTRACT SVC NOT ELSE CLASS</b>	<b>\$ 49,460</b>
8% ESTIMATED COST INCREASE	960
FIREWORKS	32,500
PARADE ENTERTAINMENT	16,000

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 49,460</b>
-----------------------------------	------------------



# FY 2024 ANNUAL BUDGET

GENERAL FUND - EVENTS – ACCOUNT LEVEL

## GENERAL FUND

(EVENTS)

ADOPTED  
BUDGET  
FY 2024

### COMMODITIES

<b>0116026-530020- PRINTING</b>		<b>\$ 1,000</b>
MISCELLANEOUS PRINTING	1,000	
<b>0116026-530990- SUPPLIES NOT ELSE CLASSIFIED</b>		<b>\$ 4,700</b>
FACILITIES (PORT-O-LETS)	1,200	
GOLF CARTS	1,000	
MISCELLANEOUS SUPPLIES	500	
PARADE ROUTE SIGNAGE	1,500	
RADIOS	500	
<b>TOTAL COMMODITIES</b>		<b>\$ 5,700</b>

<b>TOTAL DIVISION: 4TH OF JULY COMMITTEE</b>	<b>\$ 55,160</b>
--	------------------

### DIVISION: PAGEANT COMMITTEE

### CONTRACTUAL SERVICES

<b>0116027-520990- CONTRACT SVC NOT ELSE CLASS</b>		<b>\$ 2,595</b>
AUDITORIUM	445	
DJ/EMCEE/LIGHTING COORDINATOR	400	
EOY PAGEANT GIFTS	500	
LAKE COUNTY PAGEANT REGISTRATION	150	
MISCELLANEOUS	1,100	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 2,595</b>

### COMMODITIES

<b>0116027-530020- PRINTING</b>		<b>\$ 175</b>
POSTERS	100	
PROGRAMS	75	
<b>0116027-530990- SUPPLIES NOT ELSE CLASSIFIED</b>		<b>\$ 3,170</b>
CROWNS/SEPTARS/PINS	300	
FLOWERS	500	
JUDGES MEALS	100	
JULY 4TH CANDY	100	
LAKE COUNTY SUPPLIES	120	
OTHER SUPPLIES	400	
PORTRAITS	150	
STAGE DECORATIONS	500	
TROPHIES & SASHES	600	
T-SHIRTS	400	
<b>TOTAL COMMODITIES</b>		<b>\$ 3,345</b>

<b>TOTAL DIVISION: PAGEANT COMMITTEE</b>	<b>\$ 5,940</b>
--	-----------------



# FY 2024 ANNUAL BUDGET

GENERAL FUND - EVENTS – ACCOUNT LEVEL

## GENERAL FUND

ADOPTED  
BUDGET  
FY 2024

(EVENTS)

### DIVISION: VH HARVEST FEST

#### CONTRACTUAL SERVICES

<b>0116101-520990- CONTRACT SVC NOT ELSE CLASS</b>		<b>\$ 13,500</b>
DONATION TO VH PARK DISTRICT FOR SPONSORSHIP OF ENTERTAINMENT	12,500	
FOOD-DONATION TO LOCAL CHARITIES		
GROUND CLEANUP SERVICES		
HAYRIDE-CONTINGENT ON PARK DISTRICT		
LAKE COUNTY DEPUTY RESERVES	1,000	
LICENSE & TAXES		
TENT RENTAL		

<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 13,500</b>
-----------------------------------	--	------------------

<b>TOTAL DIVISION: VH HARVEST FEST</b>		<b>\$ 13,500</b>
--	--	------------------

<b>TOTAL DEPARTMENT: EVENTS</b>		<b>\$ 88,300</b>
---------------------------------	--	------------------



## **SUBFUNDS OF GENERAL FUND**

FUND / DEPT 02 / 09	CAPITAL FUND
Full – Time Staff	None

**PURPOSE**

The Capital Fund accounts for the maintenance of all Village Facilities - Village Hall; Public Works; Police Department; Vernon Hills Golf Course; Parkways and Streetscape; Bike Paths; Stormwater Projects; and other Village Infrastructure.



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>CAPITAL FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 217,396	\$ 211,814	\$ 220,000	\$ 220,519	\$ 220,000
GRANTS AND DONATIONS	-	60,377	-	-	-
LEASE AND RENTAL INCOME	106,666	106,666	106,666	106,666	106,666
INVESTMENT INCOME	-	-	-	7,250	7,250
<b>TOTAL REVENUES</b>	<b>\$ 324,062</b>	<b>\$ 378,857</b>	<b>\$ 326,666</b>	<b>\$ 334,435</b>	<b>\$ 333,916</b>
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	\$ 2,157,027	\$ 1,133,410	\$ 2,713,500	\$ 1,457,522	\$ 2,988,522
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,157,027</b>	<b>\$ 1,133,410</b>	<b>\$ 2,713,500</b>	<b>\$ 1,457,522</b>	<b>\$ 2,988,522</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (1,832,965)</b>	<b>\$ (754,553)</b>	<b>\$ (2,386,834)</b>	<b>\$ (1,123,087)</b>	<b>\$ (2,654,606)</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFERS IN	\$ 2,995,935	\$ 3,485,000	\$ 2,200,000	\$ 2,200,000	\$ 1,500,000
TRANSFER TO GOLF FUND	(101,148)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>\$ 2,894,787</b>	<b>\$ 3,485,000</b>	<b>\$ 2,200,000</b>	<b>\$ 2,200,000</b>	<b>\$ 1,500,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 1,061,822</b>	<b>\$ 2,730,447</b>	<b>\$ (186,834)</b>	<b>\$ 1,076,913</b>	<b>\$ (1,154,606)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>(2,460,477)</b>	<b>(1,398,655)</b>	<b>1,331,792</b>	<b>1,331,792</b>	<b>2,408,705</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ (1,398,655)</b>	<b>\$ 1,331,792</b>	<b>\$ 1,144,958</b>	<b>\$ 2,408,705</b>	<b>\$ 1,254,099</b>



# FY 2024 ANNUAL BUDGET

## REVENUE AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

<b>CAPITAL FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
<b>INTERGOVERNMENTAL</b>					
02-410090- ROAD AND BRIDGE TAX	\$ 217,396	\$ 211,814	\$ 220,000	\$ 220,519	\$ 220,000
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 217,396</b>	<b>\$ 211,814</b>	<b>\$ 220,000</b>	<b>\$ 220,519</b>	<b>\$ 220,000</b>
<b>GRANTS AND DONATIONS</b>					
02-440806- DONATIONS	\$ -	\$ 60,377	\$ -	\$ -	\$ -
<b>TOTAL GRANTS AND DONATIONS</b>	<b>\$ -</b>	<b>\$ 60,377</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LEASE AND RENTAL INCOME</b>					
02-440825- VHAC CONCESSION FEES	\$ -	\$ -	\$ -	\$ -	\$ -
02-470835- VHAC TURF LOAN	\$ 106,666	\$ 106,666	\$ 106,666	\$ 106,666	\$ 106,666
<b>TOTAL LEASE AND RENTAL INCOME</b>	<b>\$ 106,666</b>	<b>\$ 106,666</b>	<b>\$ 106,666</b>	<b>\$ 106,666</b>	<b>\$ 106,666</b>
<b>INVESTMENT INCOME</b>					
02-480750- INTEREST INCOME	\$ -	\$ -	\$ -	\$ 7,250	\$ 7,250
<b>TOTAL INVESTMENT INCOME</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,250</b>	<b>\$ 7,250</b>
<b>TOTAL REVENUES</b>	<b>\$ 324,062</b>	<b>\$ 378,857</b>	<b>\$ 326,666</b>	<b>\$ 334,435</b>	<b>\$ 333,916</b>
<b>OTHER FINANCING SOURCES (OFS)</b>					
<b>TRANSFERS IN</b>					
02-499994- PAYMENT FROM GENERAL FUND	\$ 2,995,935	\$ 3,485,000	\$ 2,200,000	\$ 2,200,000	\$ 1,500,000
<b>TOTAL TRANSFERS IN</b>	<b>\$ 2,995,935</b>	<b>\$ 3,485,000</b>	<b>\$ 2,200,000</b>	<b>\$ 2,200,000</b>	<b>\$ 1,500,000</b>
<b>TOTAL OTHER FINANCING SOURCES (OFS)</b>	<b>\$ 2,995,935</b>	<b>\$ 3,485,000</b>	<b>\$ 2,200,000</b>	<b>\$ 2,200,000</b>	<b>\$ 1,500,000</b>
<b>TOTAL REVENUES AND OFS</b>	<b>\$ 2,995,935</b>	<b>\$ 3,485,000</b>	<b>\$ 2,200,000</b>	<b>\$ 2,200,000</b>	<b>\$ 1,500,000</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

<b>CAPITAL FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>EXPENDITURES</b>					
<b>DEPARTMENT: GENERAL PURPOSE</b>					
<b>DIVISION: FINANCE OFFICE</b>					
<b>EQUIPMENT</b>					
0209005-540050- INFORMATION TECH EQUIPMENT	\$ 91,353	\$ -	\$ 190,000	\$ 213,885	\$ 308,600
<b>TOTAL EQUIPMENT</b>	<b>\$ 91,353</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ 213,885</b>	<b>\$ 308,600</b>
<b>TOTAL DIVISION: FINANCE OFFICE</b>	<b>\$ 91,353</b>	<b>\$ -</b>	<b>\$ 190,000</b>	<b>\$ 213,885</b>	<b>\$ 308,600</b>
<b>DIVISION: PW-PUB WKS BLDG MTNC</b>					
<b>CAPITAL OUTLAY</b>					
0209046-550040- REMODELING/RENOVATION	\$ 78,790	\$ 149,302	\$ 95,000	\$ -	\$ 80,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 78,790</b>	<b>\$ 149,302</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>TOTAL DIVISION: PW-PUB WKS BLDG MTNC</b>	<b>\$ 78,790</b>	<b>\$ 149,302</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>
<b>DIVISION: VILLAGE HALL</b>					
<b>CAPITAL OUTLAY</b>					
0209049-550030- ACQUIS/CONSRUC STRUCTURE	\$ 1,070,733	\$ 162,809	\$ 15,000	\$ 90,730	\$ -
0209049-550070- FIXED EQUIPMENT	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,070,733</b>	<b>\$ 162,809</b>	<b>\$ 15,000</b>	<b>\$ 90,730</b>	<b>\$ -</b>
<b>TOTAL DIVISION: VILLAGE HALL</b>	<b>\$ 1,070,733</b>	<b>\$ 162,809</b>	<b>\$ 15,000</b>	<b>\$ 90,730</b>	<b>\$ -</b>
<b>DIVISION: STREET CONSTRUCTION</b>					
<b>CAPITAL OUTLAY</b>					
0209054-550050- STREET CONSTRUCTION	\$ 24,861	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 24,861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DIVISION: STREET CONSTRUCTION</b>	<b>\$ 24,861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIVISION: PREVENTATIVE STREET MAINTENANCE</b>					
<b>CAPITAL OUTLAY</b>					
0209059-550050- STREET CONSTRUCTION	\$ 210,152	\$ 225,094	\$ 250,000	\$ 250,000	\$ 674,002
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 210,152</b>	<b>\$ 225,094</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 674,002</b>
<b>TOTAL DIVISION: PREVENTATIVE STREET MAINTENANCE</b>	<b>\$ 210,152</b>	<b>\$ 225,094</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 674,002</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

<b>CAPITAL FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>DIVISION: ARBORTHEATER</b>					
<b>CAPITAL OUTLAY</b>					
0209081-550030- ACQUIS/CONSRUC STRUCTURE	\$ 64,000	\$ -	\$ 65,000	\$ 42,050	\$ -
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 64,000</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 42,050</b>	<b>\$ -</b>
<b>TOTAL DIVISION: ARBORTHEATER</b>	<b>\$ 64,000</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 42,050</b>	<b>\$ -</b>
<b>DIVISION: VERNON HILLS GOLF COURSE</b>					
<b>CAPITAL OUTLAY</b>					
0209083-550030- ACQUIS/CONSRUC STRUCTURE	\$ 54,931	\$ 26,513	\$ 120,500	\$ 120,500	\$ 248,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 54,931</b>	<b>\$ 26,513</b>	<b>\$ 120,500</b>	<b>\$ 120,500</b>	<b>\$ 248,000</b>
<b>TOTAL DIVISION: VERNON HILLS GOLF COURSE</b>	<b>\$ 54,931</b>	<b>\$ 26,513</b>	<b>\$ 120,500</b>	<b>\$ 120,500</b>	<b>\$ 248,000</b>
<b>DIVISION: STREET LIGHTS/TRAFFIC LIGHTS</b>					
<b>CAPITAL OUTLAY</b>					
0209087-550050- STREET CONSTRUCTION	\$ 74,577	\$ 56,295	\$ 120,000	\$ 120,764	\$ 50,000
0209087-550060- ENGINEERING/ARCH OF PI	-	-	30,000	5,530	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 74,577</b>	<b>\$ 56,295</b>	<b>\$ 150,000</b>	<b>\$ 126,294</b>	<b>\$ 50,000</b>
<b>TOTAL DIVISION: STREET LIGHTS/TRAFFIC LIGHTS</b>	<b>\$ 74,577</b>	<b>\$ 56,295</b>	<b>\$ 150,000</b>	<b>\$ 126,294</b>	<b>\$ 50,000</b>
<b>DIVISION: PHILLIP RD MTNC BLDG</b>					
<b>CAPITAL OUTLAY</b>					
0209091-550040- REMODELING/RENOVATION	\$ 19,420	\$ -	\$ 200,000	\$ 110,538	\$ -
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 19,420</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 110,538</b>	<b>\$ -</b>
<b>TOTAL DIVISION: PHILLIP RD MTNC BLDG</b>	<b>\$ 19,420</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 110,538</b>	<b>\$ -</b>
<b>DIVISION: BIKE PATH &amp; SIDE WALKS</b>					
<b>CAPITAL OUTLAY</b>					
0209096-550050- STREET CONSTRUCTION	\$ 72,614	\$ 113,151	\$ 165,000	\$ 117,150	\$ 175,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 72,614</b>	<b>\$ 113,151</b>	<b>\$ 165,000</b>	<b>\$ 117,150</b>	<b>\$ 175,000</b>
<b>TOTAL DIVISION: BIKE PATH &amp; SIDE WALKS</b>	<b>\$ 72,614</b>	<b>\$ 113,151</b>	<b>\$ 165,000</b>	<b>\$ 117,150</b>	<b>\$ 175,000</b>
<b>DIVISION: POLICE BUILDING</b>					
<b>CAPITAL OUTLAY</b>					
0209097-550040- REMODELING/RENOVATION	\$ 175,515	\$ 134,885	\$ 105,000	\$ 15,200	\$ 140,000
0209097-550070- FIXED EQUIPMENT	34,708	33,363	40,000	40,166	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 210,223</b>	<b>\$ 168,247</b>	<b>\$ 145,000</b>	<b>\$ 55,366</b>	<b>\$ 140,000</b>
<b>TOTAL DIVISION: POLICE BUILDING</b>	<b>\$ 210,223</b>	<b>\$ 168,247</b>	<b>\$ 145,000</b>	<b>\$ 55,366</b>	<b>\$ 140,000</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

<b>CAPITAL FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>DIVISION: GENERAL PURPOSE</b>					
<b>CONTRACTUAL SERVICES</b>					
0209109-520990- CONTRACT SVC NOT ELSE CLASS	\$ -	\$ 880	\$ -	\$ 3,448	\$ -
<b>TOTAL CONTRACTUAL SERVICES</b>	\$ -	\$ 880	\$ -	\$ 3,448	\$ -
<b>INTERGOVERNMENTAL</b>					
0209109-580020- INTERGOVERNMENTAL CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ 400,000
<b>TOTAL INTERGOVERNMENTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ 400,000
<b>CAPITAL OUTLAY</b>					
0209109-550040- REMODELING/RENOVATION	\$ -	\$ -	\$ 85,000	\$ 21,861	\$ 65,000
0209109-550060- ENGINEERING/ARCH OF PI	47,300	-	-	-	-
0209109-550010- LAND, ROW, EASEMT AQ/APPR	19	35,377	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	\$ 47,319	\$ 35,377	\$ 85,000	\$ 21,861	\$ 65,000
<b>TOTAL DIVISION: GENERAL PURPOSE</b>	\$ 47,319	\$ 36,257	\$ 85,000	\$ 25,309	\$ 465,000
<b>DIVISION: STORMWATER PROJECTS</b>					
<b>CAPITAL OUTLAY</b>					
0209111-550030- ACQUIS/CONSRUC STRUCTURE	\$ 94,483	\$ 167,918	\$ 740,000	\$ 275,700	\$ 435,000
<b>TOTAL CAPITAL OUTLAY</b>	\$ 94,483	\$ 167,918	\$ 740,000	\$ 275,700	\$ 435,000
<b>TOTAL DIVISION: STORMWATER PROJECTS</b>	\$ 94,483	\$ 167,918	\$ 740,000	\$ 275,700	\$ 435,000
<b>DIVISION: VHAC</b>					
<b>CAPITAL OUTLAY</b>					
0209114-550030- ACQUIS/CONSRUC STRUCTURE	\$ 43,571	\$ -	\$ 75,000	\$ 30,000	\$ -
<b>TOTAL CAPITAL OUTLAY</b>	\$ 43,571	\$ -	\$ 75,000	\$ 30,000	\$ -
<b>TOTAL DIVISION: VHAC</b>	\$ 43,571	\$ -	\$ 75,000	\$ 30,000	\$ -
<b>DIVISION: POLICE COMMUNICATION CENTER</b>					
<b>CAPITAL OUTLAY</b>					
0209115-550040- REMODELING/RENOVATION	\$ -	\$ 27,823	\$ 55,000	\$ -	\$ 25,000
0209115-550070- FIXED EQUIPMENT	-	-	363,000	-	387,920
<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ 27,823	\$ 418,000	\$ -	\$ 412,920
<b>TOTAL DIVISION: POLICE COMMUNICATION CENTER</b>	\$ -	\$ 27,823	\$ 418,000	\$ -	\$ 412,920
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>	\$ 2,157,027	\$ 1,133,410	\$ 2,713,500	\$ 1,457,522	\$ 2,988,522



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

<b>CAPITAL FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>DIVISION: VERNON HILLS GOLF COURSE</b>					
<b>TRANSFERS OUT</b>					
0209083-580045- TRANSFER TO GOLF FD	\$ 101,148	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 101,148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DIVISION: VERNON HILLS GOLF COURSE</b>	<b>\$ 101,148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE W/TRANS.</b>	<b>\$ 2,258,175</b>	<b>\$ 1,133,410</b>	<b>\$ 2,713,500</b>	<b>\$ 1,457,522</b>	<b>\$ 2,988,522</b>

# **CAPITAL FUND**

## **ACCOUNT DETAIL**



### CAPITAL FUND

ADOPTED  
BUDGET  
FY 2024

#### EXPENDITURES

##### DEPARTMENT: GENERAL PURPOSE

##### DIVISION: FINANCE OFFICE

##### EQUIPMENT

<b>0209005-540050- INFORMATION TECH EQUIPMENT</b>	<b>\$ 308,600</b>
DESKTOP SCANNERS (LASERFICHE)	3,600
VILLAGE-WIDE CCTV UPGRADE	125,000
VSAN REDUNDANCY EXPANSION	180,000

**TOTAL EQUIPMENT** **\$ 308,600**

**TOTAL DIVISION: FINANCE OFFICE** **\$ 308,600**

##### DIVISION: PW-PUB WKS BLDG MTNC

##### CAPITAL OUTLAY

<b>0209046-550040- REMODELING/RENOVATION</b>	<b>\$ 80,000</b>
CARPET PW	60,000
PAINTING & STAINING OF EXTERIOR	20,000

**TOTAL CAPITAL OUTLAY** **\$ 80,000**

**TOTAL DIVISION: PW-PUB WKS BLDG MTNC** **\$ 80,000**

##### DIVISION: PW-POLICE BLDG MTNC

##### DIVISION: PREVENTATIVE STREET MAINTENANCE

##### CAPITAL OUTLAY

<b>0209059-550050- STREET CONSTRUCTION</b>	<b>\$ 674,002</b>
3 VILLAGE PARKING LOTSARBOR THEATER, VHAC, PW LOT	310,002
CRACK SEALING	25,000
PAVEMENT MARKING	55,000
PAVEMENT PATCHING: ASPHALT	130,000
PORT CLINTON RD BRIDGE DECK PATCHING & SEALING	50,000
RECLAMITE	74,000
SEALCOATING OF PARKING LOTS	30,000

**TOTAL CAPITAL OUTLAY** **\$ 674,002**

**TOTAL DIVISION: PREVENTATIVE STREET MAINTENANCE** **\$ 674,002**



### CAPITAL FUND

ADOPTED  
BUDGET  
FY 2024

#### DIVISION: VERNON HILLS GOLF COURSE

##### CAPITAL OUTLAY

<b>0209083-550030- ACQUIS/CONSRUC STRUCTURE</b>	<b>\$ 248,000</b>
ASPHALT REPAIRS & SEALCOATING	30,000
GOLF CARTS(Net Trade In)	145,000
PAINTING INTERIOR & EXTERIOR	12,000
TORO REELMASTER 3555D	61,000
WALK-IN REFRIGERATOR REPAIRS	

**TOTAL CAPITAL OUTLAY** **\$ 248,000**

**TOTAL DIVISION: VERNON HILLS GOLF COURSE** **\$ 248,000**

#### DIVISION: STREET LIGHTS/TRAFFIC LIGHTS

##### CAPITAL OUTLAY

<b>0209087-550050- STREET CONSTRUCTION</b>	<b>\$ 50,000</b>
LED STREET LIGHT FIXTURES-CEP	50,000

**TOTAL CAPITAL OUTLAY** **\$ 50,000**

**TOTAL DIVISION: STREET LIGHTS/TRAFFIC LIGHTS** **\$ 50,000**

#### DIVISION: BIKE PATH & SIDE WALKS

##### CAPITAL OUTLAY

<b>0209096-550050- STREET CONSTRUCTION</b>	<b>\$ 175,000</b>
ADA SIDEWALK ANALYSIS	25,000
SIDEWALK, CURB & GUTTER PROGRAM	150,000

**TOTAL CAPITAL OUTLAY** **\$ 175,000**

**TOTAL DIVISION: BIKE PATH & SIDE WALKS** **\$ 175,000**

#### DIVISION: POLICE BUILDING

##### CAPITAL OUTLAY

<b>0209097-550040- REMODELING/RENOVATION</b>	<b>\$ 140,000</b>
CELL COUNTER, CABINETS & SINK	140,000

**TOTAL CAPITAL OUTLAY** **\$ 140,000**

**TOTAL DIVISION: POLICE BUILDING** **\$ 140,000**



### CAPITAL FUND

ADOPTED  
BUDGET  
FY 2024

#### DIVISION: GENERAL PURPOSE

##### CAPITAL OUTLAY

<b>0209109-550040- REMODELING/RENOVATION</b>	<b>\$ 65,000</b>
ROUTE 21 ENTRY MONUMENT AT MENARDS	65,000
VHTC LOT 4 PARK CONSTRUCTION - MOVED TO TIF	-

<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 65,000</b>
-----------------------------	------------------

<b>TOTAL DIVISION: GENERAL PURPOSE</b>	<b>\$ 65,000</b>
--	------------------

#### DIVISION: STORMWATER PROJECTS

##### CAPITAL OUTLAY

<b>0209111-550030- ACQUIS/CONSRUC STRUCTURE</b>	<b>\$ 435,000</b>
CENTENNIAL CROSSING POND RETAINING WALL	110,000
LOCAL DRAINAGE	75,000
WATERSHED GRANT MATCH	250,000

<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 435,000</b>
-----------------------------	-------------------

<b>TOTAL DIVISION: STORMWATER PROJECTS</b>	<b>\$ 435,000</b>
--	-------------------

#### DIVISION: POLICE COMMUNICATION CENTER

##### CAPITAL OUTLAY

<b>0209115-550040- REMODELING/RENOVATION</b>	<b>\$ 25,000</b>
LOBBY IMPROVEMENTS PLANNING	25,000
<b>0209115-550070- FIXED EQUIPMENT</b>	<b>\$ 387,920</b>
BOILER REPLACEMENT (50%)50% IN 0803032	387,920
ROOF REPLACEMENT (50%)50% IN 0803032	-

<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 412,920</b>
-----------------------------	-------------------

<b>TOTAL DIVISION: POLICE COMMUNICATION CENTER</b>	<b>\$ 412,920</b>
--	-------------------

<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>	<b>\$ 2,588,522</b>
--	---------------------

FUND / DEPT 07 / 10	<b>VERNON HILLS DAYS FUND</b>
Full – Time Staff	<b>None - Volunteer</b>

**PURPOSE**

The Vernon Hills Days Fund accounts for the various activities that are part of the annual Vernon Hills Days. These activities include musical entertainment; food and beverage; vendors; fireworks; children’s activities and a carnival.



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>VERNON HILLS DAYS FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
GRANTS AND DONATIONS	\$ -	\$ -	\$ 2,000	\$ 4,000	\$ 5,000
CHARGES FOR SERVICES	-	(250)	71,000	152,700	90,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ (250)</b>	<b>\$ 73,000</b>	<b>\$ 156,700</b>	<b>\$ 95,000</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	\$ 29,500	\$ 10,000	\$ 167,360	\$ 208,320	\$ 177,160
COMMODITIES	-	93	30,700	22,563	30,700
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,500</b>	<b>\$ 10,093</b>	<b>\$ 198,060</b>	<b>\$ 230,883</b>	<b>\$ 207,860</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (29,500)</b>	<b>\$ (10,343)</b>	<b>\$ (125,060)</b>	<b>\$ (74,183)</b>	<b>\$ (112,860)</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFERS IN	\$ 400,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 370,500</b>	<b>\$ (10,343)</b>	<b>\$ (125,060)</b>	<b>\$ (74,183)</b>	<b>\$ (112,860)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>(261,262)</b>	<b>109,238</b>	<b>98,895</b>	<b>98,895</b>	<b>24,712</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 109,238</b>	<b>\$ 98,895</b>	<b>\$ (26,165)</b>	<b>\$ 24,712</b>	<b>\$ (88,148)</b>



# FY 2024 ANNUAL BUDGET

## REVENUE AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

<b>VERNON HILLS DAYS FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
<b>GRANTS AND DONATIONS</b>					
07-440806- SUMMER CELEB DONATIONS	\$ -	\$ -	\$ 2,000	\$ 4,000	\$ 5,000
<b>TOTAL GRANTS AND DONATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 4,000</b>	<b>\$ 5,000</b>
<b>SALES</b>					
07-440816- EVENT SALES - SUMMER CELEB	\$ -	\$ (250)	\$ 71,000	\$ 152,700	\$ 90,000
<b>TOTAL SALES</b>	<b>\$ -</b>	<b>\$ (250)</b>	<b>\$ 71,000</b>	<b>\$ 152,700</b>	<b>\$ 90,000</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ (250)</b>	<b>\$ 73,000</b>	<b>\$ 156,700</b>	<b>\$ 95,000</b>
<b>OTHER FINANCING SOURCES (OFS)</b>					
<b>TRANSFERS IN</b>					
07-499994- PAYMENT FROM GENERAL FUND	\$ 400,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS IN</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL OTHER FINANCING SOURCES (OFS)</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES AND OFS</b>	<b>\$ 400,000</b>	<b>\$ (250)</b>	<b>\$ 73,000</b>	<b>\$ 156,700</b>	<b>\$ 95,000</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

<b>VERNON HILLS DAYS FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>EXPENDITURES</b>					
<b>DEPARTMENT: VERNON HILLS DAYS</b>					
<b>DIVISION: SUMMER FOOD FESTIVAL</b>					
<b>CONTRACTUAL SERVICES</b>					
0710068-520160- EQP NOT ELSE CLASS RENTAL	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 4,000</b>
<b>COMMODITIES</b>					
0710068-530990- SUPPLIES NOT ELSE CLASSIFIED	\$ -	\$ -	\$ 1,000	\$ 400	\$ 1,000
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 400</b>	<b>\$ 1,000</b>
<b>TOTAL DIVISION: SUMMER FOOD FESTIVAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 400</b>	<b>\$ 5,000</b>
<b>DIVISION: SUMMER CAR SHOW</b>					
<b>COMMODITIES</b>					
0710069-530990- SUPPLIES NOT ELSE CLASSIFIED	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 2,500</b>
<b>TOTAL DIVISION: SUMMER CAR SHOW</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 2,500</b>
<b>DIVISION: SUMMER CORP RELATIONS</b>					
<b>CONTRACTUAL SERVICES</b>					
0710070-530220- STREET SIGN SUPPLIES	\$ -	\$ -	\$ 400	\$ 692	\$ 700
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ 692</b>	<b>\$ 700</b>
<b>COMMODITIES</b>					
0710070-530990- SUPPLIES NOT ELSE CLASSIFIED	\$ -	\$ -	\$ 400	\$ 190	\$ 400
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ 190</b>	<b>\$ 400</b>
<b>TOTAL DIVISION: SUMMER CORP RELATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ 882</b>	<b>\$ 1,100</b>
<b>DIVISION: SUMMER BEER SERVICE</b>					
<b>CONTRACTUAL SERVICES</b>					
0710071-520990- CONTRACT SVC NOT ELSE CLASS	\$ -	\$ -	\$ 3,260	\$ 175	\$ 3,260
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,260</b>	<b>\$ 175</b>	<b>\$ 3,260</b>
<b>COMMODITIES</b>					
0710071-530030- FOOD SUPPLIES	\$ -	\$ -	\$ 20,000	\$ 10,985	\$ 20,000
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 10,985</b>	<b>\$ 20,000</b>
<b>TOTAL DIVISION: SUMMER BEER SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,260</b>	<b>\$ 11,160</b>	<b>\$ 23,260</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

<b>VERNON HILLS DAYS FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>DIVISION: SUMMER EXECUTIVE COM</b>					
<b>CONTRACTUAL SERVICES</b>					
0710072-520990- CONTRACT SVC NOT ELSE CLASS	\$ -	\$ -	\$ 3,000	\$ 2,800	\$ 3,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 2,800</b>	<b>\$ 3,000</b>
<b>COMMODITIES</b>					
0710072-530990- SUPPLIES NOT ELSE CLASSIFIED	\$ -	\$ 5	\$ 400	\$ -	\$ 400
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ 5</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ 400</b>
<b>TOTAL DIVISION: SUMMER EXECUTIVE COM</b>	<b>\$ -</b>	<b>\$ 5</b>	<b>\$ 3,400</b>	<b>\$ 2,800</b>	<b>\$ 3,400</b>
<b>DIVISION: SUMMER FIREWORKS</b>					
<b>CONTRACTUAL SERVICES</b>					
0710080-520990- CONTRACT SVC NOT ELSE CLASS	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 16,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 16,500</b>
<b>TOTAL DIVISION: SUMMER FIREWORKS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 16,500</b>
<b>DIVISION: SUMMER ENTERTAINMENT</b>					
<b>CONTRACTUAL SERVICES</b>					
0710075-520990- CONTRACT SVC NOT ELSE CLASS	\$ 29,500	\$ 10,000	\$ 95,000	\$ 143,859	\$ 95,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 29,500</b>	<b>\$ 10,000</b>	<b>\$ 95,000</b>	<b>\$ 143,859</b>	<b>\$ 95,000</b>
<b>TOTAL DIVISION: SUMMER ENTERTAINMENT</b>	<b>\$ 29,500</b>	<b>\$ 10,000</b>	<b>\$ 95,000</b>	<b>\$ 143,859</b>	<b>\$ 95,000</b>
<b>DIVISION: SUMMER CHILDREN'S ACTS</b>					
<b>CONTRACTUAL SERVICES</b>					
0710076-520990- CONTRACT SVC NOT ELSE CLASS	\$ -	\$ -	\$ 5,000	\$ 2,700	\$ 5,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 2,700</b>	<b>\$ 5,000</b>
<b>COMMODITIES</b>					
0710076-530990- SUPPLIES NOT ELSE CLASSIFIED	\$ -	\$ -	\$ -	\$ 487	\$ -
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 487</b>	<b>\$ -</b>
<b>TOTAL DIVISION: SUMMER CHILDREN'S ACTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 3,187</b>	<b>\$ 5,000</b>
<b>DIVISION: SUMMER ELECTRICITY</b>					
<b>CONTRACTUAL SERVICES</b>					
0710077-520990- CONTRACT SVC NOT ELSE CLASS	\$ -	\$ -	\$ 3,000	\$ 2,495	\$ 3,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 2,495</b>	<b>\$ 3,000</b>
<b>TOTAL DIVISION: SUMMER ELECTRICITY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 2,495</b>	<b>\$ 3,000</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

<b>VERNON HILLS DAYS FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>DIVISION: SUMMER GROUND OPS</b>					
<b>CONTRACTUAL SERVICES</b>					
0710078-520160- EQP NOT ELSE CLASS RENTAL	\$ -	\$ -	\$ 16,600	\$ 19,244	\$ 16,600
0710078-520990- CONTRACT SVC NOT ELSE CLASS	-	-	7,100	5,927	15,100
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,700</b>	<b>\$ 25,172</b>	<b>\$ 31,700</b>
<b>COMMODITIES</b>					
0710078-530030- FOOD SUPPLIES	\$ -	\$ -	\$ 1,900	\$ 3,199	\$ 1,900
0710078-530990- SUPPLIES NOT ELSE CLASSIFIED	-	88	4,500	2,489	4,500
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ 88</b>	<b>\$ 6,400</b>	<b>\$ 5,688</b>	<b>\$ 6,400</b>
<b>TOTAL DIVISION: SUMMER GROUND OPS</b>	<b>\$ -</b>	<b>\$ 88</b>	<b>\$ 30,100</b>	<b>\$ 30,860</b>	<b>\$ 38,100</b>
<b>DIVISION: SUMMER PUBLIC REL</b>					
<b>CONTRACTUAL SERVICES</b>					
0710079-520710- ADVERTISING	\$ -	\$ -	\$ 15,000	\$ 15,427	\$ 15,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 15,427</b>	<b>\$ 15,000</b>
<b>COMMODITIES</b>					
0710079-530020- PRINTING	\$ -	\$ -	\$ -	\$ 2,661	\$ -
0710079-530990- SUPPLIES NOT ELSE CLASSIFIED	-	-	-	2,153	-
<b>TOTAL COMMODITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,814</b>	<b>\$ -</b>
<b>TOTAL DIVISION: SUMMER PUBLIC REL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 20,241</b>	<b>\$ 15,000</b>
<b>TOTAL DEPARTMENT: VERNON HILLS DAYS</b>	<b>\$ 29,500</b>	<b>\$ 10,093</b>	<b>\$ 198,060</b>	<b>\$ 230,883</b>	<b>\$ 207,860</b>

# **VERNON HILLS DAYS FUND**

## **ACCOUNT DETAIL**



# FY 2024 ANNUAL BUDGET

## VERNON HILLS DAYS FUND – ACCOUNT DETAIL

### VERNON HILLS DAYS FUND

ADOPTED  
BUDGET  
FY 2024

#### EXPENDITURES

##### DEPARTMENT: VERNON HILLS DAYS

##### DIVISION: SUMMER FOOD FESTIVAL

##### CONTRACTUAL SERVICES

0710068-520160- EQP NOT ELSE CLASS RENTAL	\$	4,000
GREASE DISPOSAL		4,000

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$</b>	<b>4,000</b>
-----------------------------------	-----------	--------------

##### COMMODITIES

0710068-530990- SUPPLIES NOT ELSE CLASSIFIED	\$	1,000
MISC. SUPPLIES (GARBAGE BAGS, ELECTRICAL SUPPLIES)		1,000

<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>1,000</b>
--------------------------	-----------	--------------

<b>TOTAL DIVISION: SUMMER FOOD FESTIVAL</b>	<b>\$</b>	<b>5,000</b>
---	-----------	--------------

##### DIVISION: SUMMER CAR SHOW

##### COMMODITIES

0710069-530990- SUPPLIES NOT ELSE CLASSIFIED	\$	2,500
CAR SHOW SUPPLIES		2,500

<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>2,500</b>
--------------------------	-----------	--------------

<b>TOTAL DIVISION: SUMMER CAR SHOW</b>	<b>\$</b>	<b>2,500</b>
--	-----------	--------------

##### DIVISION: SUMMER CORP RELATIONS

##### CONTRACTUAL SERVICES

0710070-530220- STREET SIGN SUPPLIES	\$	700
STREET SIGN SUPPLIES		700

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$</b>	<b>700</b>
-----------------------------------	-----------	------------

##### COMMODITIES

0710070-530990- SUPPLIES NOT ELSE CLASSIFIED	\$	400
VIP TENT SUPPLIES		400

<b>TOTAL COMMODITIES</b>	<b>\$</b>	<b>400</b>
--------------------------	-----------	------------

<b>TOTAL DIVISION: SUMMER CORP RELATIONS</b>	<b>\$</b>	<b>1,100</b>
--	-----------	--------------



# FY 2024 ANNUAL BUDGET

## VERNON HILLS DAYS FUND – ACCOUNT DETAIL

<b>VERNON HILLS DAYS FUND</b>		<b>ADOPTED BUDGET FY 2024</b>
<b>DIVISION: SUMMER BEER SERVICE</b>		
<b>CONTRACTUAL SERVICES</b>		
<b>0710071-520990- CONTRACT SVC NOT ELSE CLASS</b>		<b>\$ 3,260</b>
DONATIONS-BEER CHECKERS/SERVERS	3,160	
LIQUOR LICENSE	100	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 3,260</b>
<b>COMMODITIES</b>		
<b>0710071-530030- FOOD SUPPLIES</b>		<b>\$ 20,000</b>
BEVERAGES & BEVERAGE SUPPLIES	20,000	
<b>TOTAL COMMODITIES</b>		<b>\$ 20,000</b>
<b>TOTAL DIVISION: SUMMER BEER SERVICE</b>		<b>\$ 23,260</b>
<b>DIVISION: SUMMER EXECUTIVE COM</b>		
<b>CONTRACTUAL SERVICES</b>		
<b>0710072-520990- CONTRACT SVC NOT ELSE CLASS</b>		<b>\$ 3,000</b>
FOOD AND FOOD ALLOWANCES	3,000	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 3,000</b>
<b>COMMODITIES</b>		
<b>0710072-530990- SUPPLIES NOT ELSE CLASSIFIED</b>		<b>\$ 400</b>
MISCELLANEOUS SUPPLIES-EXECUTIVE COMMITTEE	400	
<b>TOTAL COMMODITIES</b>		<b>\$ 400</b>
<b>TOTAL DIVISION: SUMMER EXECUTIVE COM</b>		<b>\$ 3,400</b>
<b>DIVISION: SUMMER FIREWORKS</b>		
<b>CONTRACTUAL SERVICES</b>		
<b>0710080-520990- CONTRACT SVC NOT ELSE CLASS</b>		<b>\$ 16,500</b>
FIREWORKS	16,500	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 16,500</b>
<b>TOTAL DIVISION: SUMMER FIREWORKS</b>		<b>\$ 16,500</b>



# FY 2024 ANNUAL BUDGET

## VERNON HILLS DAYS FUND – ACCOUNT DETAIL

### VERNON HILLS DAYS FUND

ADOPTED  
BUDGET  
FY 2024

#### DIVISION: SUMMER ENTERTAINMENT

##### CONTRACTUAL SERVICES

0710075-520990- CONTRACT SVC NOT ELSE CLASS	\$	95,000
BACKLINE		5,000
ENTERTAINMENT		55,000
PRODUCTION		30,000
TRAILERS & EXTRA EXPENSES		5,000

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$</b>	<b>95,000</b>
-----------------------------------	-----------	---------------

<b>TOTAL DIVISION: SUMMER ENTERTAINMENT</b>	<b>\$</b>	<b>95,000</b>
---	-----------	---------------

#### DIVISION: SUMMER CHILDREN'S ACTS

##### CONTRACTUAL SERVICES

0710076-520990- CONTRACT SVC NOT ELSE CLASS	\$	5,000
CHILDREN'S ENTERTAINMENT		5,000

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$</b>	<b>5,000</b>
-----------------------------------	-----------	--------------

<b>TOTAL DIVISION: SUMMER CHILDREN'S ACTS</b>	<b>\$</b>	<b>5,000</b>
---	-----------	--------------

#### DIVISION: SUMMER ELECTRICITY

##### CONTRACTUAL SERVICES

0710077-520990- CONTRACT SVC NOT ELSE CLASS	\$	3,000
ELECTRICAL CONTRACTUAL SERVICES		3,000

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$</b>	<b>3,000</b>
-----------------------------------	-----------	--------------

<b>TOTAL DIVISION: SUMMER ELECTRICITY</b>	<b>\$</b>	<b>3,000</b>
---	-----------	--------------

#### DIVISION: SUMMER GROUND OPS

##### CONTRACTUAL SERVICES

0710078-520160- EQP NOT ELSE CLASS RENTAL	\$	16,600
BURRIS EQUIPMENT		400
PORTABLE TOILETS		4,200
TENTS		12,000



# FY 2024 ANNUAL BUDGET

## VERNON HILLS DAYS FUND – ACCOUNT DETAIL

<b>VERNON HILLS DAYS FUND</b>		<b>ADOPTED BUDGET FY 2024</b>
<b>0710078-520990- CONTRACT SVC NOT ELSE CLASS</b>		<b>\$ 15,100</b>
	CLEANING SERVICES	3,800
	COMMUNICATION SERVICES	200
	KC DONATION	1,000
	LAKE COUNTY RESERVE DEPUTIES	3,000
	LIONS CLUB DONATION	300
	MISC & PETTY CASH	180
	SECURITY CHECKS	5,000
	TRAFFIC SIGNS	620
	VERNON HILLS EXPLORERS	1,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 31,700</b>
<b>COMMODITIES</b>		
<b>0710078-530030- FOOD SUPPLIES</b>		<b>\$ 1,900</b>
	FOOD/ICE FOR SECURITY	1,900
<b>0710078-530990- SUPPLIES NOT ELSE CLASSIFIED</b>		<b>\$ 4,500</b>
	HOME DEPOT	1,350
	MISCELLANEOUS	250
	RUSSO POWER	600
	WM SCOTTSMAN	2,300
<b>TOTAL COMMODITIES</b>		<b>\$ 6,400</b>
<b>TOTAL DIVISION: SUMMER GROUND OPS</b>		<b>\$ 38,100</b>
<b>DIVISION: SUMMER PUBLIC REL</b>		
<b>CONTRACTUAL SERVICES</b>		
<b>0710079-520710- ADVERTISING</b>		<b>\$ 15,000</b>
	ADVERTISING	15,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 15,000</b>
<b>TOTAL DIVISION: SUMMER PUBLIC REL</b>		<b>\$ 15,000</b>
<b>TOTAL DEPARTMENT: VERNON HILLS DAYS</b>		<b>\$ 207,860</b>

FUND / DEPT 09 / 09	<b>METRA PARKING FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The METRA Parking Fund accounts for the revenues and expenses of the Village’s commuter parking lot and facilities located at 75 East Route 45. Revenues are the fees charged to use the parking lot and the expenses are the costs incurred to maintain the parking lot and facilities. A maximum of approximately 28,500 parking spots (110 per day, based on 260 weekdays per year) are available annually sold at a daily rate of \$1.75. There are also approximately 150 spaces available to bi-monthly pass holders at an annualized fee of \$330 (\$55 / two months \* 6).



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>METRA PARKING FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
LICENSES, PERMITS, AND FEES	\$ 1,781	\$ 9,488	\$ 8,500	\$ 19,047	\$ 19,047
INVESTMENT INCOME	315	84	-	2,300	2,000
<b>TOTAL REVENUES</b>	<b>\$ 2,096</b>	<b>\$ 9,572</b>	<b>\$ 8,500</b>	<b>\$ 21,347</b>	<b>\$ 21,047</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	\$ 57,367	\$ 77,349	\$ 76,460	\$ 60,688	\$ 80,460
COMMODITIES	5,140	1,674	10,100	7,600	10,100
<b>TOTAL EXPENDITURES</b>	<b>\$ 62,506</b>	<b>\$ 79,023</b>	<b>\$ 86,560</b>	<b>\$ 68,288</b>	<b>\$ 90,560</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (60,411)</b>	<b>\$ (69,451)</b>	<b>\$ (78,060)</b>	<b>\$ (46,942)</b>	<b>\$ (69,514)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (60,411)</b>	<b>\$ (69,451)</b>	<b>\$ (78,060)</b>	<b>\$ (46,942)</b>	<b>\$ (69,514)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>200,055</b>	<b>139,644</b>	<b>70,193</b>	<b>70,193</b>	<b>23,251</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 139,644</b>	<b>\$ 70,193</b>	<b>\$ (7,867)</b>	<b>\$ 23,251</b>	<b>\$ (46,262)</b>



# FY 2024 ANNUAL BUDGET

## REVENUE, EXPENDITURE AND OTHER FINANCING SOURCES/USES – ACCOUNT LEVEL

### METRA PARKING FUND

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>REVENUES</b>					
<b>LICENSES, PERMITS, AND FEES</b>					
0909085-440901- METRA PARKING FEES	\$ 1,106	\$ 8,675	\$ 7,000	\$ 15,747	\$ 15,747
0909085-440902- METRA PASS FEES	675	813	1,500	3,300	3,300
<b>TOTAL LICENSES, PERMITS, AND FEES</b>	<b>\$ 1,781</b>	<b>\$ 9,488</b>	<b>\$ 8,500</b>	<b>\$ 19,047</b>	<b>\$ 19,047</b>
<b>INVESTMENT INCOME</b>					
09-480750- INTEREST INCOME	\$ 315	\$ 83	\$ -	\$ 2,300	\$ 2,000
<b>TOTAL INVESTMENT INCOME</b>	<b>\$ 315</b>	<b>\$ 83</b>	<b>\$ -</b>	<b>\$ 2,300</b>	<b>\$ 2,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,096</b>	<b>\$ 9,571</b>	<b>\$ 8,500</b>	<b>\$ 21,347</b>	<b>\$ 21,047</b>
<b>EXPENDITURES</b>					
<b>DEPARTMENT: GENERAL PURPOSE</b>					
<b>DIVISION: COMMUTER STATION</b>					
<b>CONTRACTUAL SERVICES</b>					
0909085-520050- ELECTRIC POWER	\$ 12,623	\$ 12,710	\$ 13,500	\$ 13,500	\$ 13,500
0909085-520070- WATER & SEWER	-	-	250	250	250
0909085-520100- TELEPHONE RENTAL & MTNC	936	900	1,000	1,000	1,000
0909085-520600- BLDG & GROUND MTNC SVC	21,455	26,205	14,710	22,438	18,710
0909085-520630- CONTRACTUAL STREET SVC	21,965	35,964	38,000	20,000	38,000
0909085-520990- CONTRACT SVC NOT ELSE CLASS	388	1,569	9,000	3,500	9,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 57,367</b>	<b>\$ 77,349</b>	<b>\$ 76,460</b>	<b>\$ 60,688</b>	<b>\$ 80,460</b>
<b>COMMODITIES</b>					
0909085-530070- BLDG & GROUNDS MTNC SUP	\$ 5,140	\$ 1,674	\$ 7,600	\$ 7,600	\$ 7,600
0909085-530990- SUPPLIES NOT ELSE CLASSIFIED	-	-	2,500	-	2,500
<b>TOTAL COMMODITIES</b>	<b>\$ 5,140</b>	<b>\$ 1,674</b>	<b>\$ 10,100</b>	<b>\$ 7,600</b>	<b>\$ 10,100</b>
<b>TOTAL DIVISION: COMMUTER STATION</b>	<b>\$ 62,506</b>	<b>\$ 79,023</b>	<b>\$ 86,560</b>	<b>\$ 68,288</b>	<b>\$ 90,560</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>	<b>\$ 62,506</b>	<b>\$ 79,023</b>	<b>\$ 86,560</b>	<b>\$ 68,288</b>	<b>\$ 90,560</b>

# **METRA PARKING FUND**

## **ACCOUNT DETAIL**



### METRA PARKING FUND

ADOPTED  
BUDGET  
FY 2024

#### EXPENDITURES

##### DEPARTMENT: GENERAL PURPOSE

##### DIVISION: COMMUTER STATION

##### CONTRACTUAL SERVICES

<b>0909085-520050-</b>	<b>ELECTRIC POWER</b>		<b>\$</b>	<b>13,500</b>
	ELECTRIC POWER	13,500		
<b>0909085-520070-</b>	<b>WATER &amp; SEWER</b>		<b>\$</b>	<b>250</b>
	WATER & SEWER	250		
<b>0909085-520100-</b>	<b>TELEPHONE RENTAL &amp; MTNC</b>		<b>\$</b>	<b>1,000</b>
	PACIFIC TELEMAN	1,000		
<b>0909085-520600-</b>	<b>BLDG &amp; GROUND MTNC SVC</b>		<b>\$</b>	<b>18,710</b>
	BI-ANNUAL CLOCK SERVICE & REPAIRS	500		
	BRICK TUCKPOINTING	500		
	CLEANING METRA STATION: 5 DAYS PER WEEK/ ONCE A DAY	5,000		
	DOOR & LOCK MAINTENANCE	5,000		
	ELECTRONIC FARE BOX REPAIRS	2,000		
	ELECTRONIC FARE BOX WEB OFFICE MONITORING & CREDIT CARD SERVICE	3,000		
	FIRE ALARM INSPECTION	250		
	FIRE ALARM SERVICE	650		
	PORT-O-LETS	1,310		
	RADIO TRANSMITTER-FIRE ALARM	500		
<b>0909085-520630-</b>	<b>CONTRACTUAL STREET SVC</b>		<b>\$</b>	<b>38,000</b>
	CONTRACTUAL SNOW PLOWING	38,000		
<b>0909085-520990-</b>	<b>CONTRACT SVC NOT ELSE CLASS</b>		<b>\$</b>	<b>9,000</b>
	CREDIT CARD/MOBILE PAY FEES	9,000		
	<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$</b>	<b>80,460</b>

##### COMMODITIES

<b>0909085-530070-</b>	<b>BLDG &amp; GROUNDS MTNC SUP</b>		<b>\$</b>	<b>7,600</b>
	CALCIUM CHLORIDE FOR SIDEWALKS & PLATFORM	2,500		
	CLEANING SUPPLIES	500		
	ELECTRICAL SUPPLIES	1,000		
	FLAGS: US	400		
	HVAC SUPPLIES	2,000		
	LED RETROFIT FOR PARKING LOT LIGHTING			
	MISC. WINDOWS & AIR FILTERS	1,000		
	PLUMBING SUPPLIES	200		



# FY 2024 ANNUAL BUDGET

## METRA PARKING FUND – ACCOUNT DETAIL

<b>METRA PARKING FUND</b>		<b>ADOPTED BUDGET FY 2024</b>
<b>0909085-530990- SUPPLIES NOT ELSE CLASSIFIED</b>		<b>\$ 2,500</b>
METRA WI-FIRECURRING COSTS-\$500/YR BEGINNING FY20-21	2,500	
<b>TOTAL COMMODITIES</b>		<b>\$ 10,100</b>
<b>TOTAL DIVISION: COMMUTER STATION</b>		<b>\$ 90,560</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>		<b>\$ 90,560</b>

FUND / DEPT 17 / 09	DUI FUND
Full – Time Staff	None

**PURPOSE**

The Driving Under the Influence (DUI) Fund accounts for fines charged to drivers who are convicted of driving under the influence of drugs and/or alcohol. The restricted funds must be used for activities and equipment related to enforcing the Illinois Driving Under the Influence Law.



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>DUI FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
LICENSES, PERMITS, AND FEES	\$ 5,301	\$ -	\$ -	\$ -	\$ -
FINES AND FORFEITURES	9,239	9,173	10,000	10,000	10,000
<b>TOTAL REVENUES</b>	<b>\$ 14,540</b>	<b>\$ 9,173</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>EXPENDITURES</b>					
EQUIPMENT	\$ 14,396	\$ -	\$ -	\$ -	\$ 27,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,500</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 144</b>	<b>\$ 9,173</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ (17,500)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>114,567</b>	<b>114,711</b>	<b>123,884</b>	<b>123,884</b>	<b>133,884</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 114,711</b>	<b>\$ 123,884</b>	<b>\$ 133,884</b>	<b>\$ 133,884</b>	<b>\$ 116,384</b>



# FY 2024 ANNUAL BUDGET

## REVENUE, EXPENDITURE AND OTHER FINANCING SOURCES/USES – ACCOUNT LEVEL

### DUI FUND

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>REVENUES</b>					
<b>LICENSES, PERMITS, AND FEES</b>					
17-470900- MISCELLANEOUS FEES	\$ 5,301	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LICENSES, PERMITS, AND FEES</b>	<b>\$ 5,301</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FINES AND FORFEITURES</b>					
17-450610- TRAFFIC FINES	\$ 9,239	\$ 9,173	\$ 10,000	\$ 10,000	\$ 10,000
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$ 9,239</b>	<b>\$ 9,173</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 14,540</b>	<b>\$ 9,173</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>EXPENDITURES</b>					
<b>DEPARTMENT: GENERAL PURPOSE</b>					
<b>DIVISION: GENERAL PURPOSE</b>					
<b>EQUIPMENT</b>					
1709109-540050- INFORMATION TECH EQUIPMENT	\$ 14,396	\$ -	\$ -	\$ -	\$ 27,500
<b>TOTAL EQUIPMENT</b>	<b>\$ 14,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,500</b>
<b>TOTAL DIVISION: GENERAL PURPOSE</b>	<b>\$ 14,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,500</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>	<b>\$ 14,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,500</b>

# **DUI FUND**

## **ACCOUNT DETAIL**



---

**DUI FUND**

---

**ADOPTED  
BUDGET  
FY 2024**

**EXPENDITURES**

**DEPARTMENT: GENERAL PURPOSE**

**DIVISION: GENERAL PURPOSE**

**EQUIPMENT**

**1709109-540050- INFORMATION TECH EQUIPMENT** **\$ 27,500**  
Annual Axon Digital Storage for Body Worn (51%/GF/49%) 27,500

**TOTAL EQUIPMENT** **\$ 27,500**

**TOTAL DIVISION: GENERAL PURPOSE** **\$ 27,500**

**TOTAL DEPARTMENT: GENERAL PURPOSE** **\$ 27,500**

FUND / DEPT 18 / 03	<b>DRUG FORFEITURE FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The Drug Forfeiture Fund accounts for fines paid by offenders who have violated drug laws and the property seized as a result of the violation. The Fund also accounts for any federal funds received related to drug forfeitures.

The restricted funds are used to pay necessary expenses associated with forfeiture operations, such as property seizure, detention, management, forfeiture, and disposal. The funds may also be used to finance certain general investigative expenses.



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>DRUG FORFEITURE FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
SALES	\$ 15,062	\$ -	\$ 1,000	\$ 18,250	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 15,062</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 18,250</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	\$ 700	\$ -	\$ -	\$ -	\$ -
COMMODITIES	6,014	-	-	9,047	-
EQUIPMENT	20,000	-	25,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,714</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 9,047</b>	<b>\$ -</b>
<b>EXCESS OR (DEFICIENCY) OF</b>					
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ (11,652)</b>	<b>\$ -</b>	<b>\$ (24,000)</b>	<b>\$ 9,203</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFER TO STATE SEIZURE FUND	\$ -	\$ (45,756)	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>\$ -</b>	<b>\$ (45,756)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (11,652)</b>	<b>\$ (45,756)</b>	<b>\$ (24,000)</b>	<b>\$ 9,203</b>	<b>\$ -</b>
<b>FUND BALANCE - BEGINNING</b>	<b>58,408</b>	<b>46,756</b>	<b>1,000</b>	<b>1,000</b>	<b>10,203</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 46,756</b>	<b>\$ 1,000</b>	<b>\$ (23,000)</b>	<b>\$ 10,203</b>	<b>\$ 10,203</b>



# FY 2024 ANNUAL BUDGET

## REVENUE, EXPENDITURE AND OTHER FINANCING SOURCES/USES – ACCOUNT LEVEL

### DRUG FORFEITURE FUND

	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	PROJECTED ACTUAL FY 2023	ADOPTED BUDGET FY 2024
<b>REVENUES</b>					
<b>SALES</b>					
18-470800- SALES OF SURPLUS PROPERTY	\$ 15,062	\$ -	\$ 1,000	\$ 18,250	\$ -
<b>TOTAL SALES</b>	<b>\$ 15,062</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 18,250</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 15,062</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 18,250</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
<b>DEPARTMENT: POLICE</b>					
<b>DIVISION: POLICE ADMIN</b>					
<b>CONTRACTUAL SERVICES</b>					
1803030-520990- CONTRACT SVC NOT ELSE CLASS	\$ 700	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>COMMODITIES</b>					
1803030-530040- EMPLOYEE TOOLS	\$ 6,014	\$ -	\$ -	\$ 9,047	\$ -
<b>TOTAL COMMODITIES</b>	<b>\$ 6,014</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,047</b>	<b>\$ -</b>
<b>EQUIPMENT</b>					
1803030-540050- INFORMATION TECH EQUIPMENT	\$ 20,000	\$ -	\$ 25,000	\$ -	\$ -
<b>TOTAL EQUIPMENT</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DIVISION: POLICE ADMIN</b>	<b>\$ 26,714</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 9,047</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENT: POLICE</b>	<b>\$ 26,714</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 9,047</b>	<b>\$ -</b>
<b>DIVISION: POLICE ADMIN</b>					
<b>TRANSFERS OUT</b>					
1803030-580055- TRANSFER TO STATE SEIZURE	\$ -	\$ 45,756	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS OUT</b>	<b>\$ -</b>	<b>\$ 45,756</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DIVISION: POLICE ADMIN</b>	<b>\$ -</b>	<b>\$ 45,756</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENT: POLICE W/TRANSFERS</b>	<b>\$ 26,714</b>	<b>\$ 45,756</b>	<b>\$ 25,000</b>	<b>\$ 9,047</b>	<b>\$ -</b>

FUND / DEPT 58 / 03	<b>STATE SEIZURE FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The State Seizure Fund accounts for assets received from the State that are related to the confiscation, in accordance with Illinois law, of private assets that are suspected to have been involved in illegal activity. The assets may be cash, vehicle, personal property, and/or real estate.

The restricted funds are used to pay necessary expenses associated with seizure operations, such as property seizure, detention, management, forfeiture, and disposal. The funds may also be used to finance certain general investigative expenses.



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>STATE SEIZURE FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
LICENSES, PERMITS, AND FEES	\$ -	\$ 325	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
EQUIPMENT	\$ -	\$ 20,000	\$ -	\$ 22,500	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 22,500</b>	<b>\$ -</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (19,675)</b>	<b>\$ -</b>	<b>\$ (22,500)</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFERS IN	\$ -	\$ 45,756	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>\$ -</b>	<b>\$ 45,756</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 26,081</b>	<b>\$ -</b>	<b>\$ (22,500)</b>	<b>\$ -</b>
<b>FUND BALANCE - BEGINNING</b>	<b>-</b>	<b>-</b>	<b>26,081</b>	<b>26,081</b>	<b>3,581</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ 26,081</b>	<b>\$ 26,081</b>	<b>\$ 3,581</b>	<b>\$ 3,581</b>



# FY 2024 ANNUAL BUDGET

## REVENUE, EXPENDITURE AND OTHER FINANCING SOURCES/USES – ACCOUNT LEVEL

<b>STATE SEIZURE FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
<b>LICENSES, PERMITS, AND FEES</b>					
58-470900- MISCELLANEOUS FEES	\$ -	\$ 325	\$ -	\$ -	\$ -
<b>TOTAL LICENSES, PERMITS, AND FEES</b>	<b>\$ -</b>	<b>\$ 325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES (OFS)</b>					
<b>TRANSFERS IN</b>					
58-499984- TRANSFER FROM FEDERAL SEIZURE	\$ -	\$ 45,756	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>\$ 45,756</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL OTHER FINANCING SOURCES (OFS)</b>	<b>\$ -</b>	<b>\$ 45,756</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES AND OFS</b>	<b>\$ -</b>	<b>\$ 46,081</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
<b>DEPARTMENT: POLICE</b>					
<b>DIVISION: POLICE ADMIN</b>					
<b>EQUIPMENT</b>					
5803030-540050- INFORMATION TECH EQUIPMENT	\$ -	\$ 20,000	\$ -	\$ 22,500	\$ -
<b>TOTAL EQUIPMENT</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 22,500</b>	<b>\$ -</b>
<b>TOTAL DIVISION: POLICE ADMIN</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 22,500</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENT: POLICE</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 22,500</b>	<b>\$ -</b>



## **SECTION 4: SPECIAL REVENUE FUNDS**

FUND / DEPT 03 / 01	<b>MOTOR FUEL TAX FUND</b>
Full – Time Staff	<b>None</b>

### PURPOSE

The Motor Fuel Tax (MFT) Fund accounts for monthly motor fuel tax revenues received from the State of Illinois (State) and expenditures related to the Village’s annual road rehabilitation and construction program. Motor fuel taxes are imposed upon the privilege of operating motor vehicles on public highways. These taxes are based on motor fuel consumption. The monthly tax allotments are per capita based and are distributed by the Illinois Department of Transportation (IDOT).

Motor fuel tax funds are restricted and must be used for direct expenses related to street improvements, maintenance, bike paths, signs, markings, etc., in accordance with appropriate Illinois State Statutes. The Village’s Public Works Department is responsible for the repair, review, design, construction, and maintenance of the Village’s streets, transportation system, and other related infrastructure that are funded by motor fuel tax revenues.

In 2020, the State implemented the ‘Rebuild Illinois’ Capital Plan that provided significant funding, which is to be invested in roads, bridges, rail systems, bicycle and pedestrian accommodations, etc. over a period of six years. The ‘Rebuild Illinois’ funds were disbursed to various municipalities, counties, townships, etc. in six equal installments over a three-year period that ended in 2022. These funds are to be used for various transportation and infrastructure expenditures related to projects that have an average useful life cycle of thirteen years or more.



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>MOTOR FUEL TAX FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
INTERGOVERNMENTAL	\$ 969,020	\$ 1,049,429	\$ 1,148,000	\$ 1,116,000	\$ 1,188,857
GRANTS AND DONATIONS	827,523	551,682	552,000	275,841	995,623
INVESTMENT INCOME	4,567	(25,019)	(5,000)	63,000	20,000
<b>TOTAL REVENUES</b>	<b>\$ 1,801,110</b>	<b>\$ 1,576,091</b>	<b>\$ 1,695,000</b>	<b>\$ 1,454,841</b>	<b>\$ 2,204,480</b>
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	\$ 1,180,146	\$ 1,461,650	\$ 2,464,000	\$ 2,106,998	\$ 3,023,375
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,180,146</b>	<b>\$ 1,461,650</b>	<b>\$ 2,464,000</b>	<b>\$ 2,106,998</b>	<b>\$ 3,023,375</b>
<b>EXCESS OR (DEFICIENCY) OF</b>					
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ 620,964</b>	<b>\$ 114,441</b>	<b>\$ (769,000)</b>	<b>\$ (652,157)</b>	<b>\$ (818,896)</b>
<b>NET CHANGE IN FUND BALANCE</b>					
	<b>\$ 620,964</b>	<b>\$ 114,441</b>	<b>\$ (769,000)</b>	<b>\$ (652,157)</b>	<b>\$ (818,896)</b>
<b>FUND BALANCE - BEGINNING</b>					
	1,561,564	2,182,528	2,296,969	2,296,969	1,644,812
<b>FUND BALANCE - ENDING</b>					
	<b>\$ 2,182,528</b>	<b>\$ 2,296,969</b>	<b>\$ 1,527,969</b>	<b>\$ 1,644,812</b>	<b>\$ 825,916</b>



# FY 2024 ANNUAL BUDGET

## MOTOR FUEL TAX FUND – ACCOUNT DETAIL

<b>MOTOR FUEL TAX FUND</b>		<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>						
<b>INTERGOVERNMENTAL</b>						
03-410210-	MOTOR FUEL TAX	\$ 920,714	\$ 1,001,123	\$ 1,100,000	\$ 1,068,000	\$ 627,485
03-410211-	SUPPLEMENTAL MFT	48,306	48,306	48,000	48,000	48,000
03-410212-	TRANSPORTATION RENEWAL FUND	-	-	-	-	513,372
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ 969,020</b>	<b>\$ 1,049,429</b>	<b>\$ 1,148,000</b>	<b>\$ 1,116,000</b>	<b>\$ 1,188,857</b>
<b>GRANTS AND DONATIONS</b>						
03-420100-	GRANT REVENUE	\$ 827,523	\$ 551,682	\$ 552,000	\$ 275,841	\$ 995,623
<b>TOTAL GRANTS AND DONATIONS</b>		<b>\$ 827,523</b>	<b>\$ 551,682</b>	<b>\$ 552,000</b>	<b>\$ 275,841</b>	<b>\$ 995,623</b>
<b>INVESTMENT INCOME</b>						
03-480750-	INTEREST INCOME	\$ 4,567	\$ (25,020)	\$ (5,000)	\$ 63,000	\$ 20,000
<b>TOTAL INVESTMENT INCOME</b>		<b>\$ 4,567</b>	<b>\$ (25,020)</b>	<b>\$ (5,000)</b>	<b>\$ 63,000</b>	<b>\$ 20,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 1,801,110</b>	<b>\$ 1,576,091</b>	<b>\$ 1,695,000</b>	<b>\$ 1,454,841</b>	<b>\$ 2,204,480</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT: GENERAL PURPOSE</b>						
<b>DIVISION: LAKEVIEW EXTENSION</b>						
<b>CAPITAL OUTLAY</b>						
0309088-550050-	STREET CONSTRUCTION	\$ -	\$ -	\$ 250,000	\$ -	\$ 2,403,846
0309088-550060-	ENGINEERING/ARCH OF PI	186,776	148,807	556,000	556,000	619,529
0309088-550010-	LAND ROW EASEMT AQ APPR	-	233,000	458,000	458,000	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 186,776</b>	<b>\$ 381,807</b>	<b>\$ 1,264,000</b>	<b>\$ 1,014,000</b>	<b>\$ 3,023,375</b>
<b>TOTAL DIVISION: LAKEVIEW EXTENSION</b>		<b>\$ 186,776</b>	<b>\$ 381,807</b>	<b>\$ 1,264,000</b>	<b>\$ 1,014,000</b>	<b>\$ 3,023,375</b>
<b>DIVISION: GENERAL PURPOSE</b>						
<b>CAPITAL OUTLAY</b>						
0309109-550050-	STREET CONSTRUCTION	\$ 993,371	\$ 1,079,844	\$ 1,200,000	\$ 1,092,998	\$ -
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 993,371</b>	<b>\$ 1,079,844</b>	<b>\$ 1,200,000</b>	<b>\$ 1,092,998</b>	<b>\$ -</b>
<b>TOTAL DIVISION: GENERAL PURPOSE</b>		<b>\$ 993,371</b>	<b>\$ 1,079,844</b>	<b>\$ 1,200,000</b>	<b>\$ 1,092,998</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>		<b>\$ 1,180,146</b>	<b>\$ 1,461,650</b>	<b>\$ 2,464,000</b>	<b>\$ 2,106,998</b>	<b>\$ 3,023,375</b>

# **MOTOR FUEL TAX FUND**

## **ACCOUNT DETAIL**



MOTOR FUEL TAX FUND

ADOPTED BUDGET FY 2024

EXPENDITURES

DEPARTMENT: GENERAL PURPOSE

DIVISION: LAKEVIEW EXTENSION

CAPITAL OUTLAY

0309088-550050-	<b>STREET CONSTRUCTION</b>	<b>\$ 2,403,846</b>
	STREET CONSTRUCTION	
	Total project ~\$6 million. IDOT appropriates 100%; seeks reimbursement of 20% VH. Village portion estimated at \$2,403,846. IDOT to progress invoice throughout the project.	2,403,846
	UTILITY RELOCATION	-
0309088-550060-	<b>ENGINEERING/ARCH OF PI</b>	<b>\$ 619,529</b>
	PHASE III ENGINEERING	
	VH appropriates 100% and typically reimbursed 80% by IDOT. 20% = \$124,000 80% \$495,623.2	619,529
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 3,023,375</b>
<b>TOTAL DIVISION: LAKEVIEW EXTENSION</b>		<b>\$ 3,023,375</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>		<b>\$ 3,023,375</b>

FUND / DEPT 08 / 03	<b>DISPATCH CENTER FUND</b>
Full – Time Staff	<b>13</b>

### MISSION STATEMENT

The Vernon Hills Police Dispatch Department (Police Dispatch) receives, dispatches, and assists field operations for emergency response activities of the Village and other entities that contract with the Village for these services.

### PURPOSE

In 2017, the Village of Vernon Hills and the Village of Libertyville created a Joint Emergency Telephone Systems Board (JETS), which is made up of equal representatives from each of the Village’s Public Safety and Administration Departments. The JETS Board is responsible for managing the E-911 surcharge fees and State of Illinois grant revenue for wireless connections, and using these fees, in accordance with Illinois State Statutes to fund the Vernon Hills Police / Countryside Fire Consolidated Communication Center (Center) located in the Vernon Hills Police Department.

The E-911 surcharge fees and wireless grants, as well as other monies collected in and/or paid to the Fund to fund the operations of the E-911 system are accounted for in the Dispatch Fund and then distributed to the Village of Libertyville and the Countryside Fire Protection District.

The Consolidated Communication Center provides both police and fire dispatch services, and monitors, receives, and transmits emergency and non-emergency police messages to which the Villages respond.

The Village has eleven full-time tele-communicators, two managers, and two part-time tele-communicators employed at the Consolidated Communication Center (Dispatch).



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>DISPATCH CENTER FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
LICENSES, PERMITS, AND FEES	\$ 117,882	\$ 117,882	\$ 117,900	\$ 117,900	\$ 117,900
GRANTS AND DONATIONS	413,709	608,291	397,000	423,000	410,000
CHARGES FOR SERVICES	975,129	977,549	970,700	966,000	1,000,100
INVESTMENT INCOME	74	11	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,506,794</b>	<b>\$ 1,703,733</b>	<b>\$ 1,485,600</b>	<b>\$ 1,506,900</b>	<b>\$ 1,528,000</b>
<b>EXPENDITURES</b>					
SALARIES AND WAGES	\$ 1,324,198	\$ 1,332,322	\$ 1,327,430	\$ 1,290,430	\$ 1,262,130
EMPLOYEE BENEFITS	473,972	448,154	460,300	392,778	420,700
CONTRACTUAL SERVICES	640,675	611,616	679,316	675,245	701,732
COMMODITIES	4,907	6,425	5,950	5,950	9,000
EQUIPMENT	74,740	4,256	105,600	31,366	85,600
CAPITAL OUTLAY	-	-	363,000	-	387,920
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,518,491</b>	<b>\$ 2,402,774</b>	<b>\$ 2,941,596</b>	<b>\$ 2,395,769</b>	<b>\$ 2,867,082</b>
<b>EXCESS OR (DEFICIENCY) OF</b>					
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ (1,011,697)</b>	<b>\$ (699,041)</b>	<b>\$ (1,455,996)</b>	<b>\$ (888,869)</b>	<b>\$ (1,339,082)</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFERS IN	\$ 1,270,000	\$ -	\$ 300,000	\$ 300,000	\$ 650,000
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>\$ 1,270,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 650,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 258,303</b>	<b>\$ (699,041)</b>	<b>\$ (1,155,996)</b>	<b>\$ (588,869)</b>	<b>\$ (689,082)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,945,947</b>	<b>2,204,250</b>	<b>1,505,208</b>	<b>1,505,208</b>	<b>916,339</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,204,250</b>	<b>\$ 1,505,208</b>	<b>\$ 349,212</b>	<b>\$ 916,339</b>	<b>\$ 227,257</b>



# FY 2024 ANNUAL BUDGET

## REVENUE AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

<b>DISPATCH CENTER FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
<b>LICENSES, PERMITS, AND FEES</b>					
08-440280- 911 FEES FROM PHONE CO	\$ 117,882	\$ 117,882	\$ 117,900	\$ 117,900	\$ 117,900
<b>TOTAL LICENSES, PERMITS, AND FEES</b>	<b>\$ 117,882</b>	<b>\$ 117,882</b>	<b>\$ 117,900</b>	<b>\$ 117,900</b>	<b>\$ 117,900</b>
<b>GRANTS AND DONATIONS</b>					
08-440281- 911 WIRELESS GRANT	\$ 413,709	\$ 608,291	\$ 397,000	\$ 423,000	\$ 410,000
<b>TOTAL GRANTS AND DONATIONS</b>	<b>\$ 413,709</b>	<b>\$ 608,291</b>	<b>\$ 397,000</b>	<b>\$ 423,000</b>	<b>\$ 410,000</b>
<b>CHARGES FOR SERVICES</b>					
08-440650- DISPATCHING OPERATIONS SVC	\$ 975,129	\$ 977,549	\$ 970,700	\$ 966,000	\$ 1,000,100
08-440651- DISPATCH CAPITAL SERVICES	-	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 975,129</b>	<b>\$ 977,549</b>	<b>\$ 970,700</b>	<b>\$ 966,000</b>	<b>\$ 1,000,100</b>
<b>INVESTMENT INCOME</b>					
08-480750- INTEREST INCOME	\$ 76	\$ 11	\$ -	\$ -	\$ -
<b>TOTAL INVESTMENT INCOME</b>	<b>\$ 76</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,506,796</b>	<b>\$ 1,703,733</b>	<b>\$ 1,485,600</b>	<b>\$ 1,506,900</b>	<b>\$ 1,528,000</b>
<b>OTHER FINANCING SOURCES (OFS)</b>					
<b>TRANSFERS IN</b>					
08-499994- PAYMENT FROM GENERAL FUND	\$ 1,270,000	\$ -	\$ 300,000	\$ 300,000	\$ 650,000
<b>TOTAL TRANSFERS IN</b>	<b>\$ 1,270,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 650,000</b>
<b>TOTAL OTHER FINANCING SOURCES (OFS)</b>	<b>\$ 1,270,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 650,000</b>
<b>TOTAL REVENUES AND OFS</b>	<b>\$ 2,776,796</b>	<b>\$ 1,703,733</b>	<b>\$ 1,785,600</b>	<b>\$ 1,806,900</b>	<b>\$ 2,178,000</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

<b>DISPATCH CENTER FUND</b>		<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT: POLICE</b>						
<b>DIVISION: POLICE COMMUNICATIONS</b>						
<b>SALARIES AND WAGES</b>						
0803032-500010-	FULL-TIME PERMANENT SALARIES	\$ 1,186,428	\$ 1,206,665	\$ 1,172,000	\$ 1,145,000	\$ 1,107,000
0803032-500020-	OVERTIME	96,202	101,052	120,000	120,000	120,000
0803032-500030-	PART-TIME/SEASONAL SALARIES	34,618	21,202	30,000	20,000	30,000
0803032-500120-	LONGEVITY	3,700	3,100	2,100	2,100	1,800
0803032-500150-	SICK EXCESS BALANCE PAY	3,249	304	3,330	3,330	3,330
<b>TOTAL SALARIES AND WAGES</b>		<b>\$ 1,324,198</b>	<b>\$ 1,332,322</b>	<b>\$ 1,327,430</b>	<b>\$ 1,290,430</b>	<b>\$ 1,262,130</b>
<b>EMPLOYEE BENEFITS</b>						
0803032-510050-	EMPLOYER FICA CONTRIBUTIONS	\$ 100,129	\$ 98,844	\$ 101,300	\$ 82,900	\$ 96,600
0803032-510060-	EMPLOYER IMRF CONTRIBUTION	184,945	148,572	136,400	119,700	110,700
0803032-510080-	HEALTH INSURANCE CONTR	168,190	179,858	201,300	168,878	193,000
0803032-510081-	DENTAL INSURANCE CONTRIB	12,545	13,246	13,400	13,400	13,200
0803032-510082-	VISION/LIFE INSURANCE	8,163	7,634	7,900	7,900	7,200
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 473,972</b>	<b>\$ 448,154</b>	<b>\$ 460,300</b>	<b>\$ 392,778</b>	<b>\$ 420,700</b>
<b>CONTRACTUAL SERVICES</b>						
0803032-520100-	TELEPHONE RENTAL & MTNC	\$ 28,704	\$ 49,052	\$ 61,706	\$ 61,706	\$ 62,416
0803032-520210-	RADIO/PAGER EQPMT MTNC	41,012	40,648	42,685	42,685	49,985
0803032-520220-	INFORMATION TECH EQP MTNC	164,388	186,096	223,340	223,340	233,443
0803032-520230-	OFFICE FURN/EQUIPMT MTNC	1,092	1,207	-	-	-
0803032-520400-	SUBSCRIPTIONS & DUES	19,396	21,948	19,500	19,500	19,500
0803032-520420-	TRAINING & CONFERENCES	10,235	5,229	13,000	8,929	8,000
0803032-520540-	PROFESSIONAL SVC NOT ELSE CLAS	375,847	307,435	319,085	319,085	328,388
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 640,675</b>	<b>\$ 611,616</b>	<b>\$ 679,316</b>	<b>\$ 675,245</b>	<b>\$ 701,732</b>
<b>COMMODITIES</b>						
0803032-530050-	EMPLOYEE UNIFORMS	\$ 4,110	\$ 6,425	\$ 5,950	\$ 5,950	\$ 9,000
0803032-530160-	INFORMATION TECH SUPPLIES	797	-	-	-	-
<b>TOTAL COMMODITIES</b>		<b>\$ 4,907</b>	<b>\$ 6,425</b>	<b>\$ 5,950</b>	<b>\$ 5,950</b>	<b>\$ 9,000</b>
<b>EQUIPMENT</b>						
0803032-540010-	OFFICE FURNITURE & EQUIPMENT	\$ 2,290	\$ 1,284	\$ 2,500	\$ 2,500	\$ 2,500
0803032-540050-	INFORMATION TECH EQUIPMENT	70,860	550	100,000	25,766	80,000
0803032-540060-	TELECOMMUNICATION EQUIPMT	1,589	2,422	3,100	3,100	3,100
<b>TOTAL EQUIPMENT</b>		<b>\$ 74,740</b>	<b>\$ 4,256</b>	<b>\$ 105,600</b>	<b>\$ 31,366</b>	<b>\$ 85,600</b>
<b>CAPITAL OUTLAY</b>						
0803032-550070-	FIXED EQUIPMENT	\$ -	\$ -	\$ 363,000	\$ -	\$ 387,920
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 363,000</b>	<b>\$ -</b>	<b>\$ 387,920</b>
<b>TOTAL DIVISION: POLICE COMMUNICATIONS</b>		<b>\$ 2,518,491</b>	<b>\$ 2,402,774</b>	<b>\$ 2,941,596</b>	<b>\$ 2,395,769</b>	<b>\$ 2,867,082</b>
<b>TOTAL DEPARTMENT: POLICE</b>		<b>\$ 2,518,491</b>	<b>\$ 2,402,774</b>	<b>\$ 2,941,596</b>	<b>\$ 2,395,769</b>	<b>\$ 2,867,082</b>

# **DISPATCH CENTER FUND**

## **ACCOUNT DETAIL**



### DISPATCH CENTER FUND

ADOPTED  
BUDGET  
FY 2024

#### EXPENDITURES

##### DEPARTMENT: POLICE

##### DIVISION: POLICE COMMUNICATIONS

##### SALARIES AND WAGES

<b>0803032-500010-</b>	<b>FULL-TIME PERMANENT SALARIES</b> 13 FT EMPLOYEES	1,107,000	<b>\$ 1,107,000</b>
<b>0803032-500020-</b>	<b>OVERTIME</b> MISCELLANEOUS OVERTIME TO COVER HOURS NOT TAKEN BY PART-TIME TELECOMMUNICATORS	120,000	<b>\$ 120,000</b>
<b>0803032-500030-</b>	<b>PART-TIME/SEASONAL SALARIES</b> 2 PART TIME TELECOMMUNICATORS	30,000	<b>\$ 30,000</b>
<b>0803032-500120-</b>	<b>LONGEVITY</b> 2 PT EE	1,800	<b>\$ 1,800</b>
<b>0803032-500150-</b>	<b>SICK EXCESS BALANCE PAY</b> PAYMENT OF EXCESS SICK BALANCES	3,330	<b>\$ 3,330</b>
<b>TOTAL SALARIES AND WAGES</b>			<b>\$ 1,262,130</b>

##### EMPLOYEE BENEFITS

<b>0803032-510050-</b>	<b>EMPLOYER FICA CONTRIBUTIONS</b> FICA/MEDICARE CONTRIBUTION	96,600	<b>\$ 96,600</b>
<b>0803032-510060-</b>	<b>EMPLOYER IMRF CONTRIBUTION</b> IMRF CONTRIBUTION	110,700	<b>\$ 110,700</b>
<b>0803032-510080-</b>	<b>HEALTH INSURANCE CONTR</b>	193,000	<b>\$ 193,000</b>
<b>0803032-510081-</b>	<b>DENTAL INSURANCE CONTRIB</b>	13,200	<b>\$ 13,200</b>
<b>0803032-510082-</b>	<b>VISION/LIFE INSURANCE</b> VISION/LIFE INSURANCE	7,200	<b>\$ 7,200</b>
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>\$ 420,700</b>

##### CONTRACTUAL SERVICES

<b>0803032-520100-</b>	<b>TELEPHONE RENTAL &amp; MTNC</b> COMM REVOLVING FUND - LEADS NETWORK LINE INTRADO REMOTE ACCESS (REPAIRS) VPN PHONE SUPPORT NRX TELEPHONE LOGGER VIPER (E9-1-1) MAINTENANCE CONTRACT VPN CONNECTION FOR ESTB FOR CFD SUPPORT	11,850 180 14,000 36,206 180	<b>\$ 62,416</b>
------------------------	---	--	------------------



# FY 2024 ANNUAL BUDGET

## DISPATCH CENTER FUND – ACCOUNT DETAIL

<b>DISPATCH CENTER FUND</b>		<b>ADOPTED BUDGET FY 2024</b>
<b>0803032-520210- RADIO/PAGER EQPMT MTNC</b>		<b>\$ 49,985</b>
	CHI-COMM CONSOLE MAINTENANCE AGREEMENT	4,600
	STARCOM 21 CONSOLE MAINTENANCE AGREEMENT	14,036
	STARCOM 21 MAINTENANCE AGREEMENT	10,910
	STARCOM 21 RADIO LOGGER MAINTENANCE AGREEMENT	13,239
	STARCOM 21 RADIO PROGRAMMING (60 @ \$120)	7,200
<b>0803032-520220- INFORMATION TECH EQP MTNC</b>		<b>\$ 233,443</b>
	*IT CONSULTING SUPPORT (ABN)	14,400
	EMD SERVICE PLAN	200
	EMNET	801
	NEW WORLD SYSTEMS SSMA - BRAZOS	6,300
	NEW WORLD SYSTEMS SSMA - LIBERTYVILLE	76,797
	NEW WORLD SYSTEMS SSMA - VERNON HILLS	127,465
	NWS-IBM 6000 MAINTENANCE AGREEMENT	1,160
	PROTECH UPS SYSTEM PREVENTATIVE MAINTENANCE AGREEMENT	
	SERVER MAINTENANCE (1 @ 750)	750
	UPS RESERVE TRANSFER	5,570
<b>0803032-520400- SUBSCRIPTIONS &amp; DUES</b>		<b>\$ 19,500</b>
	CONNECTCTY EMERGENCY NOTIFICATION PROGRAM - VERNON HILLS	18,000
	FRONTLINE PARKING/HOUSEWATCH PROGRAM	1,500
<b>0803032-520420- TRAINING &amp; CONFERENCES</b>		<b>\$ 8,000</b>
	NEW WORLD BLOCK TRAINING	
	NEW WORLD, IPSTA	8,000
<b>0803032-520540- PROFESSIONAL SVC NOT ELSE CLAS</b>		<b>\$ 328,388</b>
	REIMB-CFD FOR LIBERTYVILLE FIRE DISPATCH STAFFING (21,870.35 X 12 MONTHS)	270,318
	SPLIT OF SHARED E911REVENUE TO CFD (11% OF ACTUAL REVENUE)	58,070
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 701,732</b>
<b>COMMODITIES</b>		
<b>0803032-530050- EMPLOYEE UNIFORMS</b>		<b>\$ 9,000</b>
	14 TELECOMMUNICATORS @ 400	5,600
	3 PART-TIME TELECOMMUNICATORS @ 400	1,200
	NEW TC UNIFORMS (CONTINGENCY 2 @ \$1,100)	2,200
<b>TOTAL COMMODITIES</b>		<b>\$ 9,000</b>
<b>EQUIPMENT</b>		
<b>0803032-540010- OFFICE FURNITURE &amp; EQUIPMENT</b>		<b>\$ 2,500</b>
	CONTINGENCY	1,000
	REPLACEMENT CHAIRS	1,500



# FY 2024 ANNUAL BUDGET

## DISPATCH CENTER FUND – ACCOUNT DETAIL

<b>DISPATCH CENTER FUND</b>		<b>ADOPTED BUDGET FY 2024</b>
<b>0803032-540050- INFORMATION TECH EQUIPMENT</b> RADIO CONSOLE (1 @ 80,000)	80,000	<b>\$ 80,000</b>
<b>0803032-540060- TELECOMMUNICATION EQUIPMT</b> HEADSETS MISCELLANEOUS REPLACEMENT EQUIPMENT	1,500 1,600	<b>\$ 3,100</b>
<b>TOTAL EQUIPMENT</b>		<b>\$ 85,600</b>
<b>CAPITAL OUTLAY</b>		
<b>0803032-550070- FIXED EQUIPMENT</b> 50% REPLACEMENT BOILERS50% IN 0209115	387,920	<b>\$ 387,920</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 387,920</b>
<b>TOTAL DIVISION: POLICE COMMUNICATIONS</b>		<b>\$ 2,867,082</b>
<b>TOTAL DEPARTMENT: POLICE</b>		<b>\$ 2,867,082</b>

FUND / DEPT 12 / 09	TOWN CENTER TIF FUND
Full – Time Staff	None

**PURPOSE**

The Vernon Hills Town Center Tax Increment Financing District (TIF District), designated as a redevelopment project area on May 21, 2002, encompasses a 1.6 square mile area located at the intersection of Route 45 and Milwaukee Avenue.

The TIF District has a population of approximately 2,000 and includes both commercial properties and multi-family developments. The development of the Vernon Hills Town Center was substantially completed in 2018.

The Vernon Hills Town Center Tax Increment Financing Fund accounts for the incremental property tax revenues generated within the Vernon Hills Town Center District; bond principal and interest payments related to the financing of the improvements within the TIF District; and various other related activities of the TIF District.



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>TOWN CENTER TIF FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
LOCAL TAXES	\$ 1,877,282	\$ 2,002,229	\$ 2,046,000	\$ 2,126,372	\$ 2,183,387
PAYMENT IN LIEU OF TAXES	-	-	-	-	218,339
INVESTMENT INCOME	581	636	250	87,000	87,000
<b>TOTAL REVENUES</b>	<b>\$ 1,877,863</b>	<b>\$ 2,002,866</b>	<b>\$ 2,046,250</b>	<b>\$ 2,213,372</b>	<b>\$ 2,488,726</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	\$ 1,350	\$ 925	\$ 51,075	\$ 1,935	\$ 1,975
CAPITAL OUTLAY	-	-	-	-	300,000
DEBT SERVICE	1,535,221	1,563,820	1,576,320	1,576,320	1,577,750
ISSUANCE COST/AGENT FEE	1,328	1,328	1,400	1,328	1,400
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,537,899</b>	<b>\$ 1,566,073</b>	<b>\$ 1,628,795</b>	<b>\$ 1,579,583</b>	<b>\$ 1,881,125</b>
<b>EXCESS OR (DEFICIENCY) OF</b>					
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ 339,964</b>	<b>\$ 436,793</b>	<b>\$ 417,455</b>	<b>\$ 633,789</b>	<b>\$ 607,601</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFERS IN	\$ 187,728	\$ 200,223	\$ 204,600	\$ 212,637	\$ -
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>\$ 187,728</b>	<b>\$ 200,223</b>	<b>\$ 204,600</b>	<b>\$ 212,637</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 527,692</b>	<b>\$ 637,015</b>	<b>\$ 622,055</b>	<b>\$ 846,426</b>	<b>\$ 607,601</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,014,784</b>	<b>1,542,476</b>	<b>2,179,492</b>	<b>2,179,492</b>	<b>3,025,918</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,542,476</b>	<b>\$ 2,179,492</b>	<b>\$ 2,801,547</b>	<b>\$ 3,025,918</b>	<b>\$ 3,633,519</b>



# FY 2024 ANNUAL BUDGET

## REVENUE, EXPENDITURE AND OTHER FINANCING SOURCES/USES – ACCOUNT LEVEL

<b>TOWN CENTER TIF FUND</b>		<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>						
<b>LOCAL TAXES</b>						
12-410095-	TIF TAX RECEIPTS	\$ 1,877,282	\$ 2,002,229	\$ 2,046,000	\$ 2,126,372	\$ 2,183,387
<b>TOTAL LOCAL TAXES</b>		\$ 1,877,282	\$ 2,002,229	\$ 2,046,000	\$ 2,126,372	\$ 2,183,387
<b>PAYMENT IN LIEU OF TAXES</b>						
12-410096-	PAYMENT IN LIEU OF TAXES	\$ -	\$ -	\$ -	\$ -	\$ 218,339
<b>TOTAL PAYMENT IN LIEU OF TAXES</b>		\$ -	\$ -	\$ -	\$ -	\$ 218,339
<b>INVESTMENT INCOME</b>						
12-480750-	INTEREST INCOME	\$ 580	\$ 637	\$ 250	\$ 87,000	\$ 87,000
<b>TOTAL INVESTMENT INCOME</b>		\$ 580	\$ 637	\$ 250	\$ 87,000	\$ 87,000
<b>TOTAL REVENUES</b>		\$ 1,877,861	\$ 2,002,867	\$ 2,046,250	\$ 2,213,372	\$ 2,488,726
<b>OTHER FINANCING SOURCES (OFS)</b>						
<b>TRANSFERS IN</b>						
12-499994-	PAYMENT FROM GENERAL FUND	\$ 187,728	\$ 200,223	\$ 204,600	\$ 212,637	\$ -
<b>TOTAL TRANSFERS IN</b>		\$ 187,728	\$ 200,223	\$ 204,600	\$ 212,637	\$ -
<b>TOTAL OTHER FINANCING SOURCES (OFS)</b>		\$ 187,728	\$ 200,223	\$ 204,600	\$ 212,637	\$ -
<b>TOTAL REVENUES AND OFS</b>		\$ 2,065,590	\$ 2,203,089	\$ 2,250,850	\$ 2,426,009	\$ 2,488,726



# FY 2024 ANNUAL BUDGET

## REVENUE, EXPENDITURE AND OTHER FINANCING SOURCES/USES – ACCOUNT LEVEL

<b>TOWN CENTER TIF FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>EXPENDITURES</b>					
<b>DEPARTMENT: GENERAL PURPOSE</b>					
<b>DIVISION: GENERAL PURPOSE</b>					
<b>CONTRACTUAL SERVICES</b>					
1209109-520400- SUBSCRIPTIONS & DUES	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425
1209109-520990- CONTRACT SVC NOT ELSE CLASS	925	500	50,650	1,510	1,550
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 1,350</b>	<b>\$ 925</b>	<b>\$ 51,075</b>	<b>\$ 1,935</b>	<b>\$ 1,975</b>
<b>CAPITAL OUTLAY</b>					
1209109-550040- REMODELING/RENOVATION	\$ -	\$ -	\$ -	\$ -	\$ 300,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>
<b>DEBT SERVICE</b>					
1209109-570010- PRINCIPAL PAYMENT	\$ 1,320,000	\$ 1,375,000	\$ 1,415,000	\$ 1,415,000	\$ 1,445,000
1209109-570020- INTEREST PAYMENT	215,221	188,820	161,320	161,320	132,750
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,535,221</b>	<b>\$ 1,563,820</b>	<b>\$ 1,576,320</b>	<b>\$ 1,576,320</b>	<b>\$ 1,577,750</b>
<b>ISSUANCE COST/AGENT FEE</b>					
1209109-570320- ISSUE COSTS	\$ 1,328	\$ 1,328	\$ 1,400	\$ 1,328	\$ 1,400
<b>TOTAL ISSUANCE COST/AGENT FEE</b>	<b>\$ 1,328</b>	<b>\$ 1,328</b>	<b>\$ 1,400</b>	<b>\$ 1,328</b>	<b>\$ 1,400</b>
<b>TOTAL DIVISION: GENERAL PURPOSE</b>	<b>\$ 1,537,899</b>	<b>\$ 1,566,073</b>	<b>\$ 1,628,795</b>	<b>\$ 1,579,583</b>	<b>\$ 1,881,125</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>	<b>\$ 1,537,899</b>	<b>\$ 1,566,073</b>	<b>\$ 1,628,795</b>	<b>\$ 1,579,583</b>	<b>\$ 1,881,125</b>

# **TOWN CENTER TIF FUND**

## **ACCOUNT DETAIL**



# FY 2024 ANNUAL BUDGET

## TOWN CENTER TIF FUND – ACCOUNT DETAIL

### TOWN CENTER TIF FUND

ADOPTED  
BUDGET  
FY 2024

#### EXPENDITURES

##### DEPARTMENT: GENERAL PURPOSE

##### DIVISION: GENERAL PURPOSE

##### CONTRACTUAL SERVICES

<b>1209109-520400- SUBSCRIPTIONS &amp; DUES</b>	<b>\$ 425</b>
TIF ASS'N MEMBERSHIP DUES	425
<b>1209109-520990- CONTRACT SVC NOT ELSE CLASS</b>	<b>\$ 1,550</b>
ANALYSIS FEES	-
LEGAL SERVICES	700
POSTAGE	300
TIF REPORT FEES - SELDEN FOX	550
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 1,975</b>

##### CAPITAL OUTLAY

<b>1209109-550040- REMODELING/RENOVATION</b>	<b>\$ 300,000</b>
LOT 4 PARK CONSTRUCTION	300,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 300,000</b>

##### DEBT SERVICE

<b>1209109-570010- PRINCIPAL PAYMENT</b>	<b>\$ 1,445,000</b>
SERIES 2012A PRINCIPAL (REFUNDING OF 2007 TIF REVENUE BOND)	800,000
SERIES 2014 PRINCIPAL TAX INCREMENT	190,000
SERIES 2015B PRINCIPAL (SECOND REFUNDING OF 2007 ALT REVENUE BONDS)	455,000
<b>1209109-570020- INTEREST PAYMENT</b>	<b>\$ 132,750</b>
SERIES 2012A TIF BOND INTEREST	79,000
SERIES 2014 BOND INTEREST (REFUNDING THE 2007 BOND)	9,025
SERIES 2015B BOND INTEREST	44,725
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,577,750</b>

##### ISSUANCE COST/AGENT FEE

<b>1209109-570320- ISSUE COSTS</b>	<b>\$ 1,400</b>
PAYING AGENT FEES	1,400
<b>TOTAL ISSUANCE COST/AGENT FEE</b>	<b>\$ 1,400</b>

##### TOTAL DIVISION: GENERAL PURPOSE

**\$ 1,881,125**

##### TOTAL DEPARTMENT: GENERAL PURPOSE

**\$ 1,881,125**

FUND / DEPT 11 / 09	<b>MELLODY FARM TIF FUND (Milwaukee Ave-Townline Rd)</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The Melody Farm Tax Increment Financing District (TIF District), designated as a redevelopment project area on January 10, 2017, is located at the corner of Milwaukee Avenue and East Townline Road.

The development, which has been substantially completed, includes a 270,000 square foot shopping center that offers a premier open-air, urban-inspired retail and dining experience. The TIF District also provides 260 executive style apartments to the diverse population of Vernon Hills and its surrounding Lake County communities.

The Melody Farm Tax Increment Financing (TIF) Fund accounts for the incremental property tax revenues generated within the Melody Farm TIF District; bond principal and interest payments related to the financing of improvements within the TIF District; and various other related activities.



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>MELLODY FARM TIF FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
LOCAL TAXES	\$ 2,935,037	\$ 3,739,918	\$ 3,845,100	\$ 3,910,343	\$ 4,006,006
PAYMENT IN LIEU OF TAXES	-	-	-	-	400,601
INVESTMENT INCOME	695	1,014	-	156,000	156,000
<b>TOTAL REVENUES</b>	<b>\$ 2,935,732</b>	<b>\$ 3,740,931</b>	<b>\$ 3,845,100</b>	<b>\$ 4,066,343</b>	<b>\$ 4,562,607</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	\$ 97,666	\$ 114,433	\$ 175,975	\$ 127,080	\$ 127,225
CAPITAL OUTLAY	-	86,334	-	16,290	-
DEBT SERVICE	1,593,108	1,594,208	1,593,460	1,593,460	1,590,313
ISSUANCE COST/AGENT FEE	750	750	-	750	750
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,691,524</b>	<b>\$ 1,795,725</b>	<b>\$ 1,769,435</b>	<b>\$ 1,737,580</b>	<b>\$ 1,718,288</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,244,209</b>	<b>\$ 1,945,207</b>	<b>\$ 2,075,665</b>	<b>\$ 2,328,763</b>	<b>\$ 2,844,319</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFERS IN	\$ 293,504	\$ 373,992	\$ 384,510	\$ 391,034	\$ -
TRANSFER TO GENERAL FUND	(2,052,194)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>\$ (1,758,691)</b>	<b>\$ 373,992</b>	<b>\$ 384,510</b>	<b>\$ 391,034</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (514,482)</b>	<b>\$ 2,319,199</b>	<b>\$ 2,460,175</b>	<b>\$ 2,719,797</b>	<b>\$ 2,844,319</b>
<b>FUND BALANCE - BEGINNING</b>	<b>1,755,435</b>	<b>1,240,953</b>	<b>3,560,151</b>	<b>3,560,151</b>	<b>6,279,948</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,240,953</b>	<b>\$ 3,560,151</b>	<b>\$ 6,020,326</b>	<b>\$ 6,279,948</b>	<b>\$ 9,124,267</b>



# FY 2024 ANNUAL BUDGET

## REVENUE AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

<b>MELLODY FARM TIF FUND</b>		<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>						
<b>LOCAL TAXES</b>						
11-410095-	TIF TAX RECEIPTS	\$ 2,935,037	\$ 3,739,918	\$ 3,845,100	\$ 3,910,343	\$ 4,006,006
<b>TOTAL LOCAL TAXES</b>		<b>\$ 2,935,037</b>	<b>\$ 3,739,918</b>	<b>\$ 3,845,100</b>	<b>\$ 3,910,343</b>	<b>\$ 4,006,006</b>
<b>PAYMENT IN LIEU OF TAXES</b>						
11-410096-	PAYMENT IN LIEU OF TAXES	\$ -	\$ -	\$ -	\$ -	\$ 400,601
<b>TOTAL PAYMENT IN LIEU OF TAXES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,601</b>
<b>INVESTMENT INCOME</b>						
11-480750-	INTEREST INCOME	\$ 694	\$ 1,014	\$ -	\$ 156,000	\$ 156,000
<b>TOTAL INVESTMENT INCOME</b>		<b>\$ 694</b>	<b>\$ 1,014</b>	<b>\$ -</b>	<b>\$ 156,000</b>	<b>\$ 156,000</b>
<b>TOTAL REVENUES</b>		<b>\$ 2,935,732</b>	<b>\$ 3,740,931</b>	<b>\$ 3,845,100</b>	<b>\$ 4,066,343</b>	<b>\$ 4,562,607</b>
<b>OTHER FINANCING SOURCES (OFS)</b>						
<b>TRANSFERS IN</b>						
11-499994-	PAYMENT FROM GENERAL FUND	\$ 293,504	\$ 373,992	\$ 384,510	\$ 391,034	\$ -
<b>TOTAL TRANSFERS IN</b>		<b>\$ 293,504</b>	<b>\$ 373,992</b>	<b>\$ 384,510</b>	<b>\$ 391,034</b>	<b>\$ -</b>
<b>TOTAL OTHER FINANCING SOURCES (OFS)</b>		<b>\$ 293,504</b>	<b>\$ 373,992</b>	<b>\$ 384,510</b>	<b>\$ 391,034</b>	<b>\$ -</b>
<b>TOTAL REVENUES AND OFS</b>		<b>\$ 3,229,235</b>	<b>\$ 4,114,923</b>	<b>\$ 4,229,610</b>	<b>\$ 4,457,377</b>	<b>\$ 4,562,607</b>



# FY 2024 ANNUAL BUDGET

## EXPENDITURE AND OTHER FINANCING USES – ACCOUNT LEVEL

<b>MELLODY FARM TIF FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>EXPENDITURES</b>					
<b>DEPARTMENT: GENERAL PURPOSE</b>					
<b>DIVISION: GENERAL PURPOSE</b>					
<b>CONTRACTUAL SERVICES</b>					
1109109-520400- SUBSCRIPTIONS & DUES	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425
1109109-520510- LEGAL SERVICES	-	-	50,000	12,200	12,200
1109109-520990- CONTRACT SVC NOT ELSE CLASS	97,241	114,008	125,550	114,455	114,600
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 97,666</b>	<b>\$ 114,433</b>	<b>\$ 175,975</b>	<b>\$ 127,080</b>	<b>\$ 127,225</b>
<b>CAPITAL OUTLAY</b>					
1109109-550010- LAND, ROW, EASEMT AQ/APPR	\$ -	\$ 86,334	\$ -	\$ 16,290	\$ -
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 86,334</b>	<b>\$ -</b>	<b>\$ 16,290</b>	<b>\$ -</b>
<b>DEBT SERVICE</b>					
1109109-570010- PRINCIPAL PAYMENT	\$ 945,000	\$ 965,000	\$ 985,000	\$ 985,000	\$ 1,005,000
1109109-570020- INTEREST PAYMENT	648,108	629,208	608,460	608,460	585,313
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,593,108</b>	<b>\$ 1,594,208</b>	<b>\$ 1,593,460</b>	<b>\$ 1,593,460</b>	<b>\$ 1,590,313</b>
<b>ISSUANCE COST/AGENT FEE</b>					
1109109-570320- ISSUE COSTS	\$ 750	\$ 750	\$ -	\$ 750	\$ 750
<b>TOTAL ISSUANCE COST/AGENT FEE</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ 750</b>
<b>TOTAL DIVISION: GENERAL PURPOSE</b>	<b>\$ 1,691,523</b>	<b>\$ 1,795,725</b>	<b>\$ 1,769,435</b>	<b>\$ 1,737,580</b>	<b>\$ 1,718,288</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>	<b>\$ 1,691,523</b>	<b>\$ 1,795,725</b>	<b>\$ 1,769,435</b>	<b>\$ 1,737,580</b>	<b>\$ 1,718,288</b>
<b>DIVISION: GENERAL PURPOSE</b>					
<b>TRANSFERS OUT</b>					
1109109-580100- TRANSFER TO GENERAL FUND	\$ 2,052,194	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 2,052,194</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DIVISION: GENERAL PURPOSE</b>	<b>\$ 2,052,194</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE W/TRANS.</b>	<b>\$ 3,743,717</b>	<b>\$ 1,795,725</b>	<b>\$ 1,769,435</b>	<b>\$ 1,737,580</b>	<b>\$ 1,718,288</b>

# **MELODY FARM TIF FUND**

## **ACCOUNT DETAIL**



MELLODY FARM TIF FUND

ADOPTED BUDGET FY 2024

EXPENDITURES

DEPARTMENT: GENERAL PURPOSE

DIVISION: GENERAL PURPOSE

CONTRACTUAL SERVICES

1109109-520400-	SUBSCRIPTIONS & DUES		\$	425
	TIF ASS'N MEMBERSHIP DUES	425		
1109109-520510-	LEGAL SERVICES		\$	12,200
	LEGAL SERVICES	12,200		
1109109-520990-	CONTRACT SVC NOT ELSE CLASS		\$	114,600
	HAWTHORN SCHOOL DISTRICT 73	113,600		
	POSTAGE	450		
	TIF REPORT FEES	550		
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>\$</b>	<b>127,225</b>

DEBT SERVICE

1109109-570010-	PRINCIPAL PAYMENT		\$	1,005,000
	PRINCIPAL PAYMENT FOR 2017 MELLODY FARMS BOND	1,005,000		
1109109-570020-	INTEREST PAYMENT		\$	585,313
	INTEREST PAYMENT ON MELLODY FARM GO BOND SERIES 2017	585,313		
<b>TOTAL DEBT SERVICE</b>			<b>\$</b>	<b>1,590,313</b>

ISSUANCE COST/AGENT FEE

1109109-570320-	ISSUE COSTS		\$	750
	PAYING AGENT FEES	750		
<b>TOTAL ISSUANCE COST/AGENT FEE</b>			<b>\$</b>	<b>750</b>

TOTAL DIVISION: GENERAL PURPOSE

\$ 1,718,288

TOTAL DEPARTMENT: GENERAL PURPOSE

\$ 1,718,288

FUND / DEPT 24 / 09	<b>HAWTHORN MALL TIF FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The Hawthorn Mall Redevelopment Project Area (District) is located at the northwest corner of Milwaukee Avenue and Townline Road in Vernon Hills, Illinois. The District includes the former Sears and Carson Pierre Scott; approximately 490,000 square feet of in-line retail stores currently within the mall; and adjacent parking lots on the eastern and southern ends of the property that is dedicated to retail space.

The mission of the Hawthorn Mall Redevelopment Project is to strategically transform Hawthorn Mall into a mixed-use, regional premier destination. The following plans were carefully designed to create a signature unique to market experience that serves the needs and wants of every lifestyle for Vernon Hills and its surrounding communities.

- Activate the mall with events, art, innovation, and community partnerships,
- Enhance the common areas,
- Improve the shopping experience,
- Enhance shopping, dining, and entertainment options,
- Offer high quality residences,
- Activate green spaces.

The Hawthorn Mall Tax Increment Financing (TIF) Fund accounts for incremental property tax revenues generated within the Hawthorn Mall Redevelopment Project Area and expenses incurred that are related to the District.



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

<b>HAWTHORN MALL TIF FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
LOCAL TAXES	\$ -	\$ -	\$ 37,100	\$ 37,825	\$ 47,276
PAYMENT IN LIEU OF TAXES	-	-	-	-	4,728
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,100</b>	<b>\$ 37,825</b>	<b>\$ 52,004</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	\$ -	\$ 10,920	\$ 35,000	\$ 35,000	\$ 102,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 10,920</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 102,000</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (10,920)</b>	<b>\$ 2,100</b>	<b>\$ 2,825</b>	<b>\$ (49,996)</b>
<b>OTHER FINANCING SOURCE/(USES)</b>					
TRANSFERS IN	\$ -	\$ -	\$ 3,710	\$ 3,783	\$ -
<b>TOTAL OTHER FINANCING SOURCE/(USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,710</b>	<b>\$ 3,783</b>	<b>\$ -</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (10,920)</b>	<b>\$ 5,810</b>	<b>\$ 6,608</b>	<b>\$ (49,996)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>-</b>	<b>-</b>	<b>(10,920)</b>	<b>(10,920)</b>	<b>(4,312)</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ (10,920)</b>	<b>\$ (5,110)</b>	<b>\$ (4,312)</b>	<b>\$ (54,308)</b>



# FY 2024 ANNUAL BUDGET

## REVENUE, EXPENDITURE AND OTHER FINANCING SOURCES/USES – ACCOUNT LEVEL

<b>HAWTHORN MALL TIF FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>REVENUES</b>					
<b>LOCAL TAXES</b>					
24-410095- TIF TAX RECEIPTS	\$ -	\$ -	\$ 37,100	\$ 37,825	\$ 47,276
<b>TOTAL LOCAL TAXES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,100</b>	<b>\$ 37,825</b>	<b>\$ 47,276</b>
<b>PAYMENT IN LIEU OF TAXES</b>					
24-410096- PAYMENT IN LIEU OF TAXES	\$ -	\$ -	\$ -	\$ -	\$ 4,728
<b>TOTAL PAYMENT IN LIEU OF TAXES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,728</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,100</b>	<b>\$ 37,825</b>	<b>\$ 52,004</b>
<b>OTHER FINANCING SOURCES (OFS)</b>					
<b>TRANSFERS IN</b>					
24-499994- PAYMENT FROM GENERAL FUND	\$ -	\$ -	\$ 3,710	\$ 3,783	\$ -
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,710</b>	<b>\$ 3,783</b>	<b>\$ -</b>
<b>TOTAL OTHER FINANCING SOURCES (OFS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,710</b>	<b>\$ 3,783</b>	<b>\$ -</b>
<b>TOTAL REVENUES AND OFS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,810</b>	<b>\$ 41,608</b>	<b>\$ 52,004</b>
<b>EXPENDITURES</b>					
<b>DEPARTMENT: GENERAL PURPOSE</b>					
<b>DIVISION: GENERAL PURPOSE</b>					
<b>CONTRACTUAL SERVICES</b>					
2409109-520510- LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 20,000
2409109-520540- TIF PROJECTS REIMBURSEMENT	-	-	-	-	47,000
2409109-520990- CONTRACT SVC NOT ELSE CLASS	-	10,920	35,000	35,000	35,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ 10,920</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 102,000</b>
<b>TOTAL DIVISION: GENERAL PURPOSE</b>	<b>\$ -</b>	<b>\$ 10,920</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 102,000</b>
<b>TOTAL DEPARTMENT: GENERAL PURPOSE</b>	<b>\$ -</b>	<b>\$ 10,920</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 102,000</b>

# **HAWTHORN MALL TIF FUND**

## **ACCOUNT DETAIL**



# FY 2024 ANNUAL BUDGET

HAWTHORN MALL TIF FUND – ACCOUNT LEVEL

---

## HAWTHORN MALL TIF FUND

---

ADOPTED  
BUDGET  
FY 2024

### EXPENDITURES

#### DEPARTMENT: GENERAL PURPOSE

#### DIVISION: GENERAL PURPOSE

#### CONTRACTUAL SERVICES

2409109-520510-	LEGAL SERVICES		\$	20,000
	NO DETAIL REPORTED			
2409109-520540-	TIF PROJECTS REIMBURSEMENT		\$	47,000
	NO DETAIL REPORTED			
2409109-520990-	CONTRACT SVC NOT ELSE CLASS		\$	35,000
	PROFESSIONAL SERVICES	35,000		
TOTAL CONTRACTUAL SERVICES			\$	102,000
TOTAL DIVISION: GENERAL PURPOSE			\$	102,000
TOTAL DEPARTMENT: GENERAL PURPOSE			\$	102,000



## **SECTION 5: ENTERPRISE FUND**

FUND / DEPT 14 / 30	<b>GOLF COURSE FUND</b>
Full – Time Staff	<b>None (Management Contract)</b>

**PURPOSE**

The Golf Course Fund accounts for the activities of the Vernon Hills Golf Course located at 291 Evergreen Drive. The golf course is managed and operated under contract by Kemper Sports. All revenues and expenses related to the golf course are reflected in the Golf Course Fund.

The Village also owns White Deer Run Golf Course located at 250 West Gregg’s Parkway. White Deer Run Golf Course is managed and operated by Heritage Golf Group (Heritage). Due to the contract terms with Heritage, the revenues and expenses related to this golf course are not included in the Golf Course Fund. Heritage pays rental fees that are not dependent on the profit of the golf course.

Services provided at the Vernon Hills Golf Course include golfing; dining; pro shop; golf cart rental; and driving range.



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION

<b>GOLF COURSE FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>OPERATING REVENUES</b>					
SALES	\$ 499,997	\$ 436,231	\$ 453,559	\$ 416,552	\$ 486,272
LICENSES, PERMITS, AND FEES	5,122	6,808	-	3,215	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 505,119</b>	<b>\$ 443,039</b>	<b>\$ 453,559</b>	<b>\$ 419,767</b>	<b>\$ 486,272</b>
<b>OPERATING EXPENSES</b>					
SALARIES AND WAGES	\$ 218,872	\$ 228,075	\$ 249,998	\$ 230,597	\$ 248,698
EMPLOYEE BENEFITS	31,842	34,674	49,729	34,426	47,720
CONTRACTUAL SERVICES	130,705	172,806	149,609	159,769	161,725
COMMODITIES	17,908	24,509	23,230	29,963	36,800
COST OF GOODS SOLD	54,818	42,483	36,911	29,828	38,141
DEPRECIATION	29,777	17,417	-	18,000	18,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 483,922</b>	<b>\$ 519,964</b>	<b>\$ 509,477</b>	<b>\$ 502,584</b>	<b>\$ 551,084</b>
<b>OPERATING INCOME/(LOSS)</b>	<b>\$ 21,198</b>	<b>\$ (76,925)</b>	<b>\$ (55,918)</b>	<b>\$ (82,817)</b>	<b>\$ (64,812)</b>
<b>NON-OPERATING REVENUE/(EXPENSE)</b>					
TRANSFERS IN	\$ 751,148	\$ -	\$ -	\$ -	\$ -
INVESTMENT INCOME	217	8	7	7	7
OTHER NON OPERATING INCOME	90	(27)	-	-	-
<b>TOTAL NON-OPERATING REVENUE/(EXPENSE)</b>	<b>\$ 751,455</b>	<b>\$ (20)</b>	<b>\$ 7</b>	<b>\$ 7</b>	<b>\$ 7</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 772,653</b>	<b>\$ (76,945)</b>	<b>\$ (55,911)</b>	<b>\$ (82,810)</b>	<b>\$ (64,805)</b>
<b>NET POSITION - BEGINNING</b>	<b>(378,677)</b>	<b>393,976</b>	<b>317,031</b>	<b>317,031</b>	<b>234,221</b>
<b>NET POSITION - ENDING</b>	<b>\$ 393,976</b>	<b>\$ 317,031</b>	<b>\$ 261,120</b>	<b>\$ 234,221</b>	<b>\$ 169,416</b>



# FY 2024 ANNUAL BUDGET

## REVENUE AND OTHER FINANCING SOURCES – ACCOUNT LEVEL

<b>GOLF COURSE FUND</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>PROJECTED</b>	<b>ADOPTED</b>
		<b>FY 2021</b>	<b>FY 2022</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>
				<b>FY 2023</b>	<b>FY 2023</b>	<b>FY 2024</b>
<b>REVENUES</b>						
<b>SALES</b>						
1430061-440310-	GC-GREEN FEES	\$ 272,229	\$ 229,567	\$ 222,339	\$ 218,269	\$ 232,721
1430061-440311-	GC-SIMULATOR	-	1,648	-	405	-
1430065-440315-	GC-SEASON PASSES	67,981	38,715	49,400	54,365	57,100
1430062-440320-	GC-CART RENTAL	87,428	85,536	86,984	79,090	91,626
1430063-440331-	GC-MERCHANDISE SALES	16,611	16,270	17,000	12,317	17,000
1430064-440332-	GC-FOOD SALES	6,513	6,237	19,459	8,239	21,956
1430064-440333-	GC-BEVERAGE SALES	4,489	5,393	7,784	5,180	8,783
1430064-440334-	GC-BEER SALES	44,745	52,866	50,593	38,687	57,086
<b>TOTAL SALES</b>		<b>\$ 499,997</b>	<b>\$ 436,231</b>	<b>\$ 453,559</b>	<b>\$ 416,552</b>	<b>\$ 486,272</b>
<b>LICENSES, PERMITS, AND FEES</b>						
1430065-470900-	MISCELLANEOUS FEES	\$ 5,122	\$ 6,808	\$ -	\$ 3,215	\$ -
<b>TOTAL LICENSES, PERMITS, AND FEES</b>		<b>\$ 5,122</b>	<b>\$ 6,808</b>	<b>\$ -</b>	<b>\$ 3,215</b>	<b>\$ -</b>
<b>INVESTMENT INCOME</b>						
1430065-480750-	INTEREST INCOME	\$ 217	\$ 8	\$ 7	\$ 7	\$ 7
<b>TOTAL INVESTMENT INCOME</b>		<b>\$ 217</b>	<b>\$ 8</b>	<b>\$ 7</b>	<b>\$ 7</b>	<b>\$ 7</b>
<b>OTHER INCOME</b>						
1430065-470910-	MISCELLANEOUS INCOME	\$ 90	\$ (27)	\$ -	\$ -	\$ -
<b>TOTAL OTHER INCOME</b>		<b>\$ 90</b>	<b>\$ (27)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>		<b>\$ 505,427</b>	<b>\$ 443,020</b>	<b>\$ 453,566</b>	<b>\$ 419,774</b>	<b>\$ 486,279</b>
<b>OTHER FINANCING SOURCES (OFS)</b>						
<b>TRANSFERS IN</b>						
14-499994-	PAYMENT FROM GENERAL FUND	\$ 650,000	\$ -	\$ -	\$ -	\$ -
	CONTRIBUTED CAPITAL FROM CAPITAL	101,148	-	-	-	-
13-499980-	TRANSFER FROM REPLC FUND	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>\$ 751,148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL OTHER FINANCING SOURCES (OFS)</b>		<b>\$ 751,148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES AND OFS</b>		<b>\$ 1,256,575</b>	<b>\$ 443,020</b>	<b>\$ 453,566</b>	<b>\$ 419,774</b>	<b>\$ 486,279</b>

<b>GOLF COURSE FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>EXPENSES</b>					
<b>DEPARTMENT: GOLF COURSE</b>					
<b>DIVISION: GOLF COURSE MTNC</b>					
<b>SALARIES AND WAGES</b>					
1430061-500000- GC-PAYROLL	\$ 85,246	\$ 87,760	\$ 113,210	\$ 99,182	\$ 110,447
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 85,246</b>	<b>\$ 87,760</b>	<b>\$ 113,210</b>	<b>\$ 99,182</b>	<b>\$ 110,447</b>
<b>EMPLOYEE BENEFITS</b>					
1430061-510000- GC-BENEFITS	\$ 10,787	\$ 11,217	\$ 16,352	\$ 4,805	\$ 17,957
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 10,787</b>	<b>\$ 11,217</b>	<b>\$ 16,352</b>	<b>\$ 4,805</b>	<b>\$ 17,957</b>
<b>CONTRACTUAL SERVICES</b>					
1430061-520202- GC-REPAIR/MTNC BLDG	\$ -	\$ -	\$ 500	\$ 500	\$ 500
1430061-520213- GC-EQUIPMENT RENTAL	1,291	3,532	2,565	2,565	1,405
1430061-520214- GC-REPAIR/MTNC EQUIPMENT	15,917	12,759	12,200	12,200	13,700
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 17,208</b>	<b>\$ 16,291</b>	<b>\$ 15,265</b>	<b>\$ 15,265</b>	<b>\$ 15,605</b>
<b>COMMODITIES</b>					
1430061-530141- GC-GAS / OIL	\$ 3,050	\$ 4,894	\$ 5,475	\$ 5,475	\$ 7,150
1430061-530142- GC-IRRIGATION	13	552	875	952	1,550
1430061-530143- GC-CHEMICALS	3,353	5,512	3,110	3,110	3,900
1430061-530144- GC-FERTILIZER	4,851	1,269	4,340	5,885	7,250
1430061-530145- GC-SAND/TOPDRESS	-	574	500	2,160	3,000
1430061-530399- GC-SUPPLIES	735	2,155	2,150	2,150	1,900
<b>TOTAL COMMODITIES</b>	<b>\$ 12,002</b>	<b>\$ 14,956</b>	<b>\$ 16,450</b>	<b>\$ 19,732</b>	<b>\$ 24,750</b>
<b>TOTAL DIVISION: GOLF COURSE MTNC</b>	<b>\$ 125,243</b>	<b>\$ 130,225</b>	<b>\$ 161,277</b>	<b>\$ 138,984</b>	<b>\$ 168,759</b>
<b>DIVISION: GOLF CART OPERATIONS</b>					
<b>SALARIES AND WAGES</b>					
1430062-500000- GC-PAYROLL	\$ 5,771	\$ 16,326	\$ 15,729	\$ 7,285	\$ 15,052
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 5,771</b>	<b>\$ 16,326</b>	<b>\$ 15,729</b>	<b>\$ 7,285</b>	<b>\$ 15,052</b>
<b>EMPLOYEE BENEFITS</b>					
1430062-510000- GC-BENEFITS	\$ 909	\$ 2,759	\$ 2,624	\$ 343	\$ 2,734
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 909</b>	<b>\$ 2,759</b>	<b>\$ 2,624</b>	<b>\$ 343</b>	<b>\$ 2,734</b>
<b>CONTRACTUAL SERVICES</b>					
1430062-520203- GC-CART LEASE	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
1430062-520214- GC-REPAIR/MTNC EQUIPMENT	-	237	1,280	1,280	1,280
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ 237</b>	<b>\$ 3,280</b>	<b>\$ 3,280</b>	<b>\$ 1,280</b>



# FY 2024 ANNUAL BUDGET

## EXPENSES – ACCOUNT LEVEL

<b>GOLF COURSE FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>TOTAL DIVISION: GOLF CART OPERATIONS</b>	<b>\$ 6,679</b>	<b>\$ 19,321</b>	<b>\$ 21,633</b>	<b>\$ 10,908</b>	<b>\$ 19,066</b>
<b>DIVISION: GOLF PRO SHOP</b>					
<b>SALARIES AND WAGES</b>					
1430063-500000- GC-PAYROLL	\$ 32,418	\$ 21,239	\$ 34,696	\$ 34,450	\$ 32,492
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 32,418</b>	<b>\$ 21,239</b>	<b>\$ 34,696</b>	<b>\$ 34,450</b>	<b>\$ 32,492</b>
<b>EMPLOYEE BENEFITS</b>					
1430063-510000- GC-BENEFITS	\$ 5,152	\$ 3,571	\$ 5,469	\$ 1,612	\$ 5,876
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 5,152</b>	<b>\$ 3,571</b>	<b>\$ 5,469</b>	<b>\$ 1,612</b>	<b>\$ 5,876</b>
<b>CONTRACTUAL SERVICES</b>					
1430063-520601- GC-RENTAL CLUB EXPENSES	\$ -	\$ -	\$ 400	\$ 400	\$ 400
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 400</b>
<b>COMMODITIES</b>					
1430063-530399- GC-SUPPLIES	\$ 958	\$ 1,340	\$ 1,585	\$ 1,585	\$ 2,700
<b>TOTAL COMMODITIES</b>	<b>\$ 958</b>	<b>\$ 1,340</b>	<b>\$ 1,585</b>	<b>\$ 1,585</b>	<b>\$ 2,700</b>
<b>COST OF GOODS SOLD</b>					
1430063-590181- GC-COST OF MERCHANDISE SOLD	\$ 27,322	\$ 13,010	\$ 8,500	\$ 3,999	\$ 8,500
<b>TOTAL COST OF GOODS SOLD</b>	<b>\$ 27,322</b>	<b>\$ 13,010</b>	<b>\$ 8,500</b>	<b>\$ 3,999</b>	<b>\$ 8,500</b>
<b>TOTAL DIVISION: GOLF PRO SHOP</b>	<b>\$ 65,850</b>	<b>\$ 39,160</b>	<b>\$ 50,650</b>	<b>\$ 42,046</b>	<b>\$ 49,968</b>
<b>DIVISION: GOLF BAR &amp; GRILL</b>					
<b>SALARIES AND WAGES</b>					
1430064-500000- GC-PAYROLL	\$ 17,116	\$ 21,668	\$ 20,213	\$ 16,870	\$ 22,457
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 17,116</b>	<b>\$ 21,668</b>	<b>\$ 20,213</b>	<b>\$ 16,870</b>	<b>\$ 22,457</b>
<b>EMPLOYEE BENEFITS</b>					
1430064-510000- GC-BENEFITS	\$ 2,587	\$ 3,560	\$ 3,260	\$ 926	\$ 3,981
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 2,587</b>	<b>\$ 3,560</b>	<b>\$ 3,260</b>	<b>\$ 926</b>	<b>\$ 3,981</b>
<b>CONTRACTUAL SERVICES</b>					
1430064-520214- GC-REPAIR/MTNC EQUIPMENT	\$ 403	\$ 4,762	\$ 2,825	\$ 2,825	\$ 2,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 403</b>	<b>\$ 4,762</b>	<b>\$ 2,825</b>	<b>\$ 2,825</b>	<b>\$ 2,500</b>

<b>GOLF COURSE FUND</b>		<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>COMMODITIES</b>						
1430064-530073-	GC-LAUNDRY/LINENS	\$ 311	\$ 497	\$ 510	\$ 510	\$ 600
1430064-530399-	GC-SUPPLIES	1,546	1,070	870	1,923	3,050
<b>TOTAL COMMODITIES</b>		<b>\$ 1,858</b>	<b>\$ 1,567</b>	<b>\$ 1,380</b>	<b>\$ 2,433</b>	<b>\$ 3,650</b>
<b>COST OF GOODS SOLD</b>						
1430064-590182-	GC-COST OF FOOD SOLD	\$ 6,646	\$ 5,144	\$ 9,730	\$ 5,848	\$ 9,880
1430064-590183-	GC-COST OF BEVERAGES SOLD	3,329	3,067	3,503	2,601	2,635
1430064-590184-	GC-COST OF LIQUOR SOLD	17,521	21,262	15,178	17,380	17,126
<b>TOTAL COST OF GOODS SOLD</b>		<b>\$ 27,496</b>	<b>\$ 29,472</b>	<b>\$ 28,411</b>	<b>\$ 25,829</b>	<b>\$ 29,641</b>
<b>TOTAL DIVISION: GOLF BAR &amp; GRILL</b>		<b>\$ 49,460</b>	<b>\$ 61,029</b>	<b>\$ 56,089</b>	<b>\$ 48,883</b>	<b>\$ 62,229</b>
<b>DIVISION: GOLF ADMINISTRATION</b>						
<b>SALARIES AND WAGES</b>						
1430065-500000-	GC-PAYROLL	\$ 78,320	\$ 81,083	\$ 66,150	\$ 72,810	\$ 68,250
<b>TOTAL SALARIES AND WAGES</b>		<b>\$ 78,320</b>	<b>\$ 81,083</b>	<b>\$ 66,150</b>	<b>\$ 72,810</b>	<b>\$ 68,250</b>
<b>EMPLOYEE BENEFITS</b>						
1430065-510000-	GC-BENEFITS	\$ 12,407	\$ 13,567	\$ 22,024	\$ 26,740	\$ 17,172
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 12,407</b>	<b>\$ 13,567</b>	<b>\$ 22,024</b>	<b>\$ 26,740</b>	<b>\$ 17,172</b>
<b>CONTRACTUAL SERVICES</b>						
1430065-520202-	GC-REPAIR/MTNC BLDG	\$ 18,728	\$ 20,302	\$ 10,000	\$ 22,592	\$ 16,500
1430065-520211-	GC-TRAVEL	-	336	1,500	1,500	1,500
1430065-520212-	GC-O/S OTHER	2,505	2,407	2,089	2,089	1,992
1430065-520214-	GC-REPAIR/MTNC EQUIPMENT	-	27,000	-	-	-
1430065-520215-	GC-TELEPHONE/FAX	2,630	2,939	2,400	2,400	3,000
1430065-520218-	GC-UTILITIES	26,983	35,353	42,170	42,170	45,550
1430065-520222-	GC-ADVERTISING	-	-	3,500	-	3,500
1430065-520223-	GC-INSURANCE	5,612	6,085	7,000	8,049	8,500
1430065-520227-	GC-TAX/LICENSES/FEES	10,862	11,306	11,660	11,660	12,840
1430065-520229-	GC-POSTAGE/SHIPPING	773	787	702	722	804
1430065-520251-	GC-MANAGEMENT FEE	45,000	45,000	46,818	46,818	47,754
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 113,094</b>	<b>\$ 151,517</b>	<b>\$ 127,839</b>	<b>\$ 137,999</b>	<b>\$ 141,940</b>
<b>COMMODITIES</b>						
1430065-530399-	GC-SUPPLIES	\$ 3,091	\$ 6,646	\$ 3,815	\$ 6,213	\$ 5,700
<b>TOTAL COMMODITIES</b>		<b>\$ 3,091</b>	<b>\$ 6,646</b>	<b>\$ 3,815</b>	<b>\$ 6,213</b>	<b>\$ 5,700</b>
<b>TOTAL DIVISION: GOLF ADMINISTRATION</b>		<b>\$ 206,913</b>	<b>\$ 252,812</b>	<b>\$ 219,828</b>	<b>\$ 243,762</b>	<b>\$ 233,062</b>



# FY 2024 ANNUAL BUDGET

## EXPENSES – ACCOUNT LEVEL

<b>GOLF COURSE FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>DEPRECIATION</b>					
<b>DEPRECIATION</b>					
13-560375- EQUIPMENT DEPRECIATION EXP	\$ 29,777	\$ 17,417	\$ -	\$ 18,000	\$ 18,000
<b>TOTAL DEPRECIATION</b>	<b>\$ 29,777</b>	<b>\$ 17,417</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>
<b>TOTAL DEPRECIATION</b>	<b>\$ 29,777</b>	<b>\$ 17,417</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 18,000</b>
<b>TOTAL DEPARTMENT: GOLF COURSE</b>	<b>\$ 483,922</b>	<b>\$ 519,964</b>	<b>\$ 509,477</b>	<b>\$ 502,584</b>	<b>\$ 551,084</b>

# **GOLF COURSE FUND**

## **ACCOUNT DETAIL**



GOLF COURSE FUND

ADOPTED BUDGET FY 2024

EXPENSES

DEPARTMENT: GOLF COURSE

DIVISION: GOLF COURSE MTNC

SALARIES AND WAGES

1430061-500000- GC-PAYROLL		\$	110,447
GROUNDS HOURLY	92,747		
GROUNDS SALARY	17,700		

<b>TOTAL SALARIES AND WAGES</b>		<b>\$</b>	<b>110,447</b>
---------------------------------	--	-----------	----------------

EMPLOYEE BENEFITS

1430061-510000- GC-BENEFITS		\$	17,957
FICA	8,449		
UNEMPLOYMENT COMPENSATION	3,868		
WORKERS' COMPENSATION	5,640		

<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$</b>	<b>17,957</b>
--------------------------------	--	-----------	---------------

CONTRACTUAL SERVICES

1430061-520202- GC-REPAIR/MTNC BLDG		\$	500
	500		

1430061-520213- GC-EQUIPMENT RENTAL		\$	1,405
	1,405		

1430061-520214- GC-REPAIR/MTNC EQUIPMENT		\$	13,700
	13,700		

<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$</b>	<b>15,605</b>
-----------------------------------	--	-----------	---------------

COMMODITIES

1430061-530141- GC-GAS / OIL		\$	7,150
	7,150		

1430061-530142- GC-IRRIGATION		\$	1,550
	1,550		

1430061-530143- GC-CHEMICALS		\$	3,900
	3,900		

1430061-530144- GC-FERTILIZER		\$	7,250
	7,250		

1430061-530145- GC-SAND/TOPDRESS		\$	3,000
	3,000		



# FY 2024 ANNUAL BUDGET

## GOLF COURSE FUND – ACCOUNT DETAIL

<b>GOLF COURSE FUND</b>		<b>ADOPTED BUDGET FY 2024</b>
1430061-530399- GC-SUPPLIES	1,900	\$ 1,900
<b>TOTAL COMMODITIES</b>		<b>\$ 24,750</b>
<b>TOTAL DIVISION: GOLF COURSE MTNC</b>		<b>\$ 168,759</b>
<b>DIVISION: GOLF CART OPERATIONS</b>		
<b>SALARIES AND WAGES</b>		
1430062-500000- GC-PAYROLL		\$ 15,052
CARTS - HOURLY	15,052	
<b>TOTAL SALARIES AND WAGES</b>		<b>\$ 15,052</b>
<b>EMPLOYEE BENEFITS</b>		
1430062-510000- GC-BENEFITS		\$ 2,734
FICA	1,151	
UNEMPLOYMENT COMPENSATION	822	
WORKERS' COMPENSATION	761	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 2,734</b>
<b>CONTRACTUAL SERVICES</b>		
1430062-520214- GC-REPAIR/MTNC EQUIPMENT		\$ 1,280
	1,280	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 1,280</b>
<b>TOTAL DIVISION: GOLF CART OPERATIONS</b>		<b>\$ 19,066</b>
<b>DIVISION: GOLF PRO SHOP</b>		
<b>SALARIES AND WAGES</b>		
1430063-500000- GC-PAYROLL		\$ 32,492
PRO SHOP HOURLY	32,492	
<b>TOTAL SALARIES AND WAGES</b>		<b>\$ 32,492</b>
<b>EMPLOYEE BENEFITS</b>		
1430063-510000- GC-BENEFITS		\$ 5,876
FICA	2,486	
UNEMPLOYMENT COMPENSATION	1,736	
WORKERS' COMPENSATION	1,654	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 5,876</b>



# FY 2024 ANNUAL BUDGET

## GOLF COURSE FUND – ACCOUNT DETAIL

<b>GOLF COURSE FUND</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>CONTRACTUAL SERVICES</b>	
1430063-520601- GC-RENTAL CLUB EXPENSES	\$ 400
	400
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 400</b>
<b>COMMODITIES</b>	
1430063-530399- GC-SUPPLIES	\$ 2,700
	2,700
<b>TOTAL COMMODITIES</b>	<b>\$ 2,700</b>
<b>COST OF GOODS SOLD</b>	
1430063-590181- GC-COST OF MERCHANDISE SOLD	\$ 8,500
	8,500
<b>TOTAL COST OF GOODS SOLD</b>	<b>\$ 8,500</b>
<b>TOTAL DIVISION: GOLF PRO SHOP</b>	<b>\$ 49,968</b>
<b>DIVISION: GOLF BAR &amp; GRILL</b>	
<b>SALARIES AND WAGES</b>	
1430064-500000- GC-PAYROLL	\$ 22,457
BAR/GRILL HOURLY	22,457
<b>TOTAL SALARIES AND WAGES</b>	<b>\$ 22,457</b>
<b>EMPLOYEE BENEFITS</b>	
1430064-510000- GC-BENEFITS	\$ 3,981
FICA	1,718
UNEMPLOYMENT COMPENSATION	1,118
WORKERS' COMPENSATION	1,145
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 3,981</b>
<b>CONTRACTUAL SERVICES</b>	
1430064-520214- GC-REPAIR/MTNC EQUIPMENT	\$ 2,500
	2,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 2,500</b>
<b>COMMODITIES</b>	
1430064-530073- GC-LAUNDRY/LINENS	\$ 600
	600



# FY 2024 ANNUAL BUDGET

## GOLF COURSE FUND – ACCOUNT DETAIL

<b>GOLF COURSE FUND</b>		<b>ADOPTED BUDGET FY 2024</b>
1430064-530399- GC-SUPPLIES	3,050	3,050
<b>TOTAL COMMODITIES</b>	<b>\$ 3,650</b>	
<b>COST OF GOODS SOLD</b>		
1430064-590182- GC-COST OF FOOD SOLD	9,880	\$ 9,880
1430064-590183- GC-COST OF BEVERAGES SOLD	2,635	2,635
1430064-590184- GC-COST OF LIQUOR SOLD	17,126	17,126
<b>TOTAL COST OF GOODS SOLD</b>		<b>\$ 29,641</b>
<b>TOTAL DIVISION: GOLF BAR &amp; GRILL</b>		<b>\$ 62,229</b>
<b>DIVISION: GOLF ADMINISTRATION</b>		
<b>SALARIES AND WAGES</b>		
1430065-500000- GC-PAYROLL SALARY	68,250	\$ 68,250
<b>TOTAL SALARIES AND WAGES</b>		<b>\$ 68,250</b>
<b>EMPLOYEE BENEFITS</b>		
1430065-510000- GC-BENEFITS		\$ 17,172
FICA	5,221	
HEALTH INSURANCE	7,697	
UNEMPLOYMENT COMPENSATION	742	
WORKERS' COMPENSATION	3,512	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 17,172</b>
<b>CONTRACTUAL SERVICES</b>		
1430065-520202- GC-REPAIR/MTNC BLDG	16,500	\$ 16,500
1430065-520211- GC-TRAVEL	1,500	1,500
1430065-520212- GC-O/S OTHER	1,992	1,992
1430065-520215- GC-TELEPHONE/FAX	3,000	3,000



# FY 2024 ANNUAL BUDGET

## GOLF COURSE FUND – ACCOUNT DETAIL

<b>GOLF COURSE FUND</b>		<b>ADOPTED BUDGET FY 2024</b>
1430065-520218-	GC-UTILITIES	45,550
1430065-520222-	GC-ADVERTISING	3,500
1430065-520223-	GC-INSURANCE	8,500
1430065-520227-	GC-TAX/LICENSES/FEES	12,840
1430065-520229-	GC-POSTAGE/SHIPPING	804
1430065-520251-	GC-MANAGEMENT FEE	47,754
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>\$ 141,940</b>
<b>COMMODITIES</b>		
1430065-530399-	GC-SUPPLIES	5,700
<b>TOTAL COMMODITIES</b>		<b>\$ 5,700</b>
<b>TOTAL DIVISION: GOLF ADMINISTRATION</b>		<b>\$ 233,062</b>
<b>DEPRECIATION</b>		
<b>DEPRECIATION</b>		
13-560375-	EQUIPMENT DEPRECIATION EXP NO DETAIL REPORTED	\$ 18,000
<b>TOTAL DEPRECIATION</b>		<b>\$ 18,000</b>
<b>TOTAL DEPRECIATION</b>		<b>\$ 18,000</b>
<b>TOTAL DEPARTMENT: GOLF COURSE</b>		<b>\$ 551,084</b>



## **SECTION 6: INTERNAL SERVICE FUND**

FUND / DEPT 21 / 02, 03, 06, 09	<b>EQUIPMENT REPLACEMENT FUND</b>
Full – Time Staff	<b>None</b>

**PURPOSE**

The Equipment Replacement Fund accounts for the annual contributions made by the various departments for use of the equipment and the costs incurred to replace the capital equipment. The contributions are used to fund the replacement of large capital equipment and level out the impact on a department’s operating budget, as the capital equipment costs are amortized over more than one budget year.



# FY 2024 ANNUAL BUDGET

## SUMMARY OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION

<b>EQUIPMENT REPLACEMENT FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>OPERATING REVENUES</b>					
CONTRIBUTIONS	\$ 402,690	\$ 402,690	\$ 387,690	\$ 402,687	\$ 402,690
SALES	70,897	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 473,587</b>	<b>\$ 402,690</b>	<b>\$ 387,690</b>	<b>\$ 402,687</b>	<b>\$ 402,690</b>
<b>OPERATING EXPENSES</b>					
EQUIPMENT	\$ 107,856	\$ 381,946	\$ 553,000	\$ 467,197	\$ 1,316,000
DEPRECIATION	112,146	86,897	-	87,000	87,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 220,002</b>	<b>\$ 468,843</b>	<b>\$ 553,000</b>	<b>\$ 554,197</b>	<b>\$ 1,403,000</b>
<b>OPERATING INCOME/(LOSS)</b>	<b>\$ 253,586</b>	<b>\$ (66,153)</b>	<b>\$ (165,310)</b>	<b>\$ (151,510)</b>	<b>\$ (1,000,310)</b>
<b>NON-OPERATING REVENUE/(EXPENSE)</b>					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
INVESTMENT INCOME	-	-	-	-	-
OTHER NON OPERATING INCOME	-	-	-	-	-
<b>TOTAL NON-OPERATING REVENUE/(EXPENSE)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET POSITION - BEGINNING</b>	<b>2,625,823</b>	<b>2,879,409</b>	<b>2,813,256</b>	<b>2,813,256</b>	<b>2,661,746</b>
<b>NET POSITION - ENDING</b>	<b>\$ 2,879,409</b>	<b>\$ 2,813,256</b>	<b>\$ 2,647,946</b>	<b>\$ 2,661,746</b>	<b>\$ 1,661,436</b>



# FY 2024 ANNUAL BUDGET

## REVENUE AND EXPENSE – ACCOUNT LEVEL

<b>EQUIPMENT REPLACEMENT FUND</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
-----------------------------------	---------------------------	---------------------------	---------------------------------------	---	---------------------------------------

### DEPARTMENT: PUBLIC WORKS

#### REVENUES

##### CONTRIBUTIONS

2102040-460520- REPLACEMENT CONTRIBUTION	\$ 259,848	\$ 259,848	\$ 259,848	\$ 281,706	\$ 281,709
2102066-460520- REPLACEMENT CONTRIBUTION	21,861	21,861	6,861	-	-
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 281,709</b>	<b>\$ 281,709</b>	<b>\$ 266,709</b>	<b>\$ 281,706</b>	<b>\$ 281,709</b>

#### EXPENSES

##### DIVISION: PUBLIC WORKS REGULAR

##### EQUIPMENT

2102040-540030- NON PASSENGER MOTOR VEHIC	\$ -	\$ 178,500	\$ 325,000	\$ 393,528	\$ 883,000
<b>TOTAL EQUIPMENT</b>	<b>\$ -</b>	<b>\$ 178,500</b>	<b>\$ 325,000</b>	<b>\$ 393,528</b>	<b>\$ 883,000</b>

### DEPARTMENT: POLICE

#### REVENUES

##### CONTRIBUTIONS

2103030-460520- REPLACEMENT CONTRIBUTION	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000	\$ 116,000
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 116,000</b>				

#### EXPENSES

##### DIVISION: POLICE ADMIN

##### EQUIPMENT

2103030-540020- PASSENGER AUTOMOBILES	\$ 70,915	\$ 144,575	\$ 152,000	\$ 41,099	\$ 343,000
2103030-540070- EQUIPMENT NOT ELSE CLASS	36,941	58,871	46,000	2,570	60,000
<b>TOTAL EQUIPMENT</b>	<b>\$ 107,856</b>	<b>\$ 203,446</b>	<b>\$ 198,000</b>	<b>\$ 43,669</b>	<b>\$ 403,000</b>

### DEPARTMENT: COMMUNITY DEVELOPMENT

#### REVENUES

##### CONTRIBUTIONS

2106006-460520- REPLACEMENT CONTRIBUTION	\$ 4,981	\$ 4,981	\$ 4,981	\$ 4,981	\$ 4,981
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 4,981</b>				

#### EXPENSES

##### DIVISION: BUILDING DIVISION

##### EQUIPMENT

2106006-540020- PASSENGER AUTOMOBILES	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
<b>TOTAL EQUIPMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>



# FY 2024 ANNUAL BUDGET

## REVENUE AND EXPENSE – ACCOUNT LEVEL

<b>EQUIPMENT REPLACEMENT FUND</b>		<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>	<b>ADOPTED BUDGET FY 2023</b>	<b>PROJECTED ACTUAL FY 2023</b>	<b>ADOPTED BUDGET FY 2024</b>
<b>DEPARTMENT: GENERAL PURPOSE</b>						
<b>REVENUES</b>						
<b>SALES</b>						
21-470757-	GAIN ON EQUIPMENT DISPOSAL	\$ 70,897	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL SALES</b>	\$ 70,897	\$ -	\$ -	\$ -	\$ -
<b>EXPENSES</b>						
<b>DIVISION: GENERAL PURPOSE</b>						
<b>DEPRECIATION</b>						
21-560375-	EQUIPMENT DEPRECIATION EXP	\$ 112,146	\$ 86,897	\$ -	\$ 87,000	\$ 87,000
	<b>TOTAL DEPRECIATION</b>	\$ 112,146	\$ 86,897	\$ -	\$ 87,000	\$ 87,000

# **EQUIPMENT REPLACEMENT FUND**

## **ACCOUNT DETAIL**



# FY 2024 ANNUAL BUDGET

## EQUIPMENT REPLACEMENT FUND – ACCOUNT DETAIL

### EQUIPMENT REPLACEMENT FUND

ADOPTED  
BUDGET  
FY 2024

#### DEPARTMENT: PUBLIC WORKS

#### EXPENSES

#### DIVISION: PUBLIC WORKS REGULAR

#### EQUIPMENT

<b>2102040-540030- NON PASSENGER MOTOR VEHIC</b>		<b>\$ 883,000</b>
HOT BOX FOR ASPHALT PATCHING	40,000	
PW16-01 FIVE YARD DUMP W/ PLOW & SPREADER	285,000	
PW19-01 FIVE YARD DUMP W/ PLOW & SPREADER	285,000	
PW2-08 F550 3-YARD DUMP TRUCK	128,000	
PW37-13 JD GATOR UTV REPLACEMENT	15,000	
PW47-08 F550 THREE YARD DUMP W/ PLOW & SPREADER	130,000	
<b>TOTAL EQUIPMENT</b>		<b>\$ 883,000</b>

#### DEPARTMENT: POLICE

#### EXPENSES

#### DIVISION: POLICE ADMIN

#### EQUIPMENT

<b>2103030-540020- PASSENGER AUTOMOBILES</b>		<b>\$ 343,000</b>
REPLACEMENT PATROL VEHICLES (7 @ \$49,000)	343,000	
<b>2103030-540070- EQUIPMENT NOT ELSE CLASS</b>		<b>\$ 60,000</b>
SET UP OF 7 POLICE VEHICLES BY OUTSIDE VENDOR	60,000	
<b>TOTAL EQUIPMENT</b>		<b>\$ 403,000</b>

#### DEPARTMENT: COMMUNITY DEVELOPMENT

#### EXPENSES

#### DIVISION: BUILDING DIVISION

#### EQUIPMENT

<b>2106006-540020- PASSENGER AUTOMOBILES</b>		<b>\$ 30,000</b>
BD01-08 2022 ESCAPE HYBRID	30,000	
<b>TOTAL EQUIPMENT</b>		<b>\$ 30,000</b>



# FY 2024 ANNUAL BUDGET

## EQUIPMENT REPLACEMENT FUND – ACCOUNT DETAIL

---

### EQUIPMENT REPLACEMENT FUND

---

ADOPTED  
BUDGET  
FY 2024

#### EXPENSES

DIVISION: GENERAL PURPOSE

#### DEPRECIATION

21-560375-	EQUIPMENT DEPRECIATION EXP	\$	87,000
	NO DETAIL REPORTED		

TOTAL DEPRECIATION		\$	87,000
--------------------	--	----	--------

---



## **SECTION 7: FIDUCIARY FUND**

FUND / DEPT n/a	<b>POLICE PENSION FUND</b>
Full – Time Staff	<b>None</b>

### PURPOSE

The Village of Vernon Hill’s sworn police personnel are covered by a Police Pension Plan (Plan), a defined benefit single-employer pension plan. The Village accounts for the Plan as a pension trust fund. The State of Illinois, in accordance with Illinois Compiled Statutes, establishes the defined benefit and employee and employer contribution levels for the Plan. These established levels may be amended only by Illinois legislature.

The Plan is governed by a five-member Board of Trustees. Two of the members are appointed by the Village President, one member is elected by pension beneficiaries, and the remaining two members are elected by active police employees.

As of April 30, 2022, the Police Pension Plan had eighty-three members, which included thirty-four retirees and beneficiaries: six inactive, non-retired members and forty-three active members.

The Police Pension Fund (Fund) accounts for non-enterprise resources held by the Village, as the Fund’s Trustee. Covered employees are required to contribute 9.91% of their base salary to the Police Pension Fund. The Village has until 2040 to fund 90% of the Police Pension Plan’s past service cost. The Village, however, adopted a pension funding policy that, by the year 2040, funds 100% of the past service cost on a closed basis. As of April 30, 2022, the Village’s contribution was 62.35% of covered payroll.

The Police Pension Board is responsible for investing the Plan’s accumulated resources in accordance with Illinois Compiled Statute 40 ILCS 5/3 –Police Pension Fund-Municipalities 500,000 and under. The Statute limits the Fund’s investments to those allowable by ILCS and requires the Fund’s Board of Trustees to adopt an investment policy that may be amended by majority vote.

The Police Pension Fund’s accumulated resources are used to pay retirement and disability benefits to sworn personnel of the Village of Vernon Hills Police Department.

The following Financial Summary and Performance Indicators provide a frame of reference of the fiscal activities and responsibilities of the Police Pension Board.



# FY 2024 ANNUAL BUDGET

## ADDITIONS, DEDUCTIONS AND CHANGE IN NET POSITION – ACCOUNT LEVEL

<b>POLICE PENSION FUND</b>	<b>ACTUAL FY 2018</b>	<b>ACTUAL FY 2019</b>	<b>ACTUAL FY 2020</b>	<b>ACTUAL FY 2021</b>	<b>ACTUAL FY 2022</b>
<b>ADDITIONS</b>					
<b>Contributions</b>					
Village Contributions in Lieu of Tax Levy	2,059,961	1,950,286	2,060,100	2,622,000	3,036,000
Member Contributions	444,283	442,371	462,849	467,509	543,877
Other Contributions	50	-	-	46,070	45,586
<b>Total Contributions</b>	<b>2,504,294</b>	<b>2,392,657</b>	<b>2,522,949</b>	<b>3,135,579</b>	<b>3,625,463</b>
<b>Investment Income/(loss)</b>					
Change in Fair Market Value of Investments	2,052,043	2,425,480	(904,936)	14,021,263	(5,537,452)
Interest and Dividends	1,215,073	1,074,202	1,319,368	1,050,826	1,945,610
Less Investment Expenses	(132,067)	(207,056)	(141,973)	(184,116)	(224,899)
<b>Total Investment Income/(loss)</b>	<b>3,135,049</b>	<b>3,292,626</b>	<b>272,459</b>	<b>14,887,973</b>	<b>(3,816,741)</b>
<b>Other Income</b>	<b>-</b>	<b>-</b>	<b>626</b>	<b>466</b>	<b>-</b>
<b>TOTAL ADDITIONS</b>	<b>\$ 5,639,343</b>	<b>\$ 5,685,283</b>	<b>\$ 2,796,034</b>	<b>\$ 18,024,018</b>	<b>\$ (191,278)</b>
<b>DEDUCTIONS</b>					
<b>Benefits and Refunds</b>					
Service Pensions	1,772,952	2,261,992	2,129,426	2,380,455	2,843,833
Non-Duty Disability Pensions	-	-	50,323	50,323	4,193
Duty Disability Pensions	261,120	-	296,213	296,916	367,014
Surviving Spouse Pension	97,980	97,980	97,980	97,980	97,980
Refund of Contributions	-	-	4,750	-	-
<b>Total Benefits and Refunds</b>	<b>2,132,052</b>	<b>2,359,972</b>	<b>2,578,692</b>	<b>2,825,674</b>	<b>3,313,020</b>
<b>Administration</b>					
Fiduciary Insurance	8,449	8,449	5,666	8,428	8,392
Actuarial Services	-	-	2,600	5,275	5,450
Accounting Services	8,895	11,790	10,440	15,375	16,765
Medical Services	12,592	3,042	-	6,188	1,233
Legal Services	19,535	15,204	6,278	18,903	9,146
PSA/Court Reporter	-	-	8,105	4,800	3,685
Conference / Seminar Fees	2,578	1,051	3,075	870	1,475
Association Dues	795	1,920	265	795	795
Travel Expense	-	-	1,615	391	1,681
IDOI Filing Fee Expense	7,927	-	8,000	8,000	8,000
Other Expense	-	-	-	1,449	-
<b>Total Administration</b>	<b>60,771</b>	<b>41,456</b>	<b>46,044</b>	<b>70,474</b>	<b>56,622</b>
<b>TOTAL DEDUCTIONS</b>	<b>\$ 2,192,823</b>	<b>\$ 2,401,428</b>	<b>\$ 2,624,736</b>	<b>\$ 2,896,148</b>	<b>\$ 3,369,642</b>
<b>NET INCREASE/(DECREASE) IN NET POSITION</b>	<b>\$ 3,446,520</b>	<b>\$ 3,283,855</b>	<b>\$ 171,298</b>	<b>\$ 15,127,870</b>	<b>\$ (3,560,920)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>43,706,786</b>	<b>47,153,306</b>	<b>50,437,161</b>	<b>50,608,459</b>	<b>65,736,329</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 47,153,306</b>	<b>\$ 50,437,161</b>	<b>\$ 50,608,459</b>	<b>\$ 65,736,329</b>	<b>\$ 62,175,409</b>



# FY 2024 ANNUAL BUDGET

## PERFORMANCE INDICATORS

### POLICE PENSION FUND

	ASSETS	PENSION LIABILITY	UNFUNDED	PERCENT FUNDED	VILLAGE CONTRIBUTION
<b>PERFORMANCE INDICATORS (in Millions)</b>					
FISCAL YEAR 2022	\$ 62.19	\$ 84.84	\$ 22.66	73.29%	\$ 3.04
FISCAL YEAR 2021	65.74	84.43	18.69	77.86%	2.62
FISCAL YEAR 2020	50.61	79.72	29.11	63.48%	2.06
FISCAL YEAR 2019	50.44	73.44	23.00	68.68%	1.95
FISCA: YEAR 2018	47.15	69.20	22.04	68.14%	2.06



## **SECTION 8: CAPITAL IMPROVEMENT PLAN**



# FY 2024 ANNUAL BUDGET

## FIVE-YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT/DIVISION DESCRIPTION	FUND	PROJECTED FY23-24	PROJECTED FY24-25	PROJECTED FY25-26	PROJECTED FY26-27	PROJECTED FY27-28	5-YEAR TOTALS
<b>PW/MFT</b>							
<b><u>Street Paving</u></b>							
Road Rehabilitation 2023	MFT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road Rehabilitation 2024	MFT	-	1,300,000	-	-	-	1,300,000
Road Rehabilitation 2025	MFT	-	-	1,300,000	-	-	1,300,000
Road Rehabilitation 2026	MFT	-	-	-	1,300,000	-	1,300,000
Road Rehabilitation 2027	MFT	-	-	-	-	1,400,000	1,400,000
Subtotal		\$ -	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,400,000	\$ 5,300,000
<b>PW</b>							
<b><u>Streetscape Improvements</u></b>							
Route 21 Entry Monument @ Menards	General	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -	\$ 65,000.00
VHTC Lot 4 Park Planning	VHTC TIF	300,000	-	-	-	-	300,000
Cherry Valley Fence	General	-	40,000	-	-	-	40,000
Subtotal		\$ 365,000	\$ 40,000	\$ -	\$ -	\$ -	\$ 405,000
<b>PW</b>							
<b><u>Preventive Maintenance</u></b>							
Reclaimite/ CRF	General	\$ 74,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 354,000
Cracksealing	General	25,000	25,000	25,000	30,000	30,000	135,000
Pavement Marking	General	55,000	55,000	55,000	55,000	55,000	275,000
Pavement Patching- Asphalt	General	130,000	120,000	120,000	120,000	130,000	620,000
Seal coating	General	30,000	-	30,000	-	30,000	90,000
Port Clinton Road Bridge patch & seal	General	50,000	-	-	-	-	50,000
Arbortheater/VHAC/PW parking lots	General	310,000	-	-	-	-	310,000
Subtotal		\$ 674,000	\$ 270,000	\$ 300,000	\$ 275,000	\$ 315,000	\$ 1,834,000
<b>PW</b>							
<b><u>Bikepath and Sidewalk Improvements</u></b>							
Annual sidewalk/curb program	General	\$ 150,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 590,000
Bikepath- Butterfield: Greggs to Huntington Dr.	General	-	60,000	-	-	-	60,000
ADA Sidewalk Analysis	General	25,000	-	-	-	-	25,000
Subtotal		\$ 175,000	\$ 170,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 675,000
<b>PW</b>							
<b><u>Traffic Signals/ Roundabouts</u></b>							
Traffic Signal warrant analysis	General	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
Rte 21: CDW traffic signal and roadway	General	-	220,000	2,000,000	-	-	2,220,000
Subtotal		\$ -	\$ 220,000	\$ 2,020,000	\$ -	\$ -	\$ 2,240,000



# FY 2024 ANNUAL BUDGET

## FIVE-YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT/DIVISION DESCRIPTION	FUND	PROJECTED FY23-24	PROJECTED FY24-25	PROJECTED FY25-26	PROJECTED FY26-27	PROJECTED FY27-28	5-YEAR TOTALS
<b>PW/Engineering</b>							
<b>Capacity Enhancements</b>							
Lakeview/ Fairway/ Rte 60 Phase III Engineering	MFT	\$ 619,529	\$ -	\$ -	\$ -	\$ -	\$ 619,529
Lakeview/ Fairway/ Rte 60 Construction	MFT	2,403,846	-	-	-	-	2,403,846
Aspen Dr: Add NB to EB right turn @ Rte 60							
Design	MFT	-	130,000	-	-	-	130,000
Construction	MFT	-	450,000	-	-	-	450,000
Subtotal		\$ 3,023,375	\$ 580,000	\$ -	\$ -	\$ -	\$ 3,603,375
<b>PW/ Streetlights</b>							
Streetlight LED Retrofit/ Corporate Woods	General	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 40,000
Streetlight LED Fixtures/ Subdivisions	General	50,000	50,000	50,000	50,000	50,000	250,000
Subtotal		\$ 50,000	\$ 70,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ 290,000
<b>PW</b>							
<b>Open Space/ Stormwater Improvements</b>							
Local Drainage improvements	General	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Lake Charles DECO Grant Match	General	250,000	-	250,000	-	-	500,000
Centennial Crossing pond retaining wall	General	110,000	-	-	-	-	110,000
Subtotal		\$ 435,000	\$ 75,000	\$ 325,000	\$ 75,000	\$ 75,000	\$ 985,000
<b>PW/Metra Station</b>							
<b>Facility Items</b>							
Painting / Staining Flagpole	Metra	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ 4,500
	Metra	-	-	-	13,000	-	13,000
Subtotal		\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ 17,500
<b>PW/V Hall</b>							
<b>Facility Items</b>							
Exterior Painting, Staining, Caulking	General	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
Subtotal		\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
<b>PW/Muni GC</b>							
<b>Facility Items</b>							
Painting	General	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Asphalt repairs and sealcoating	General	30,000	-	-	-	-	30,000
Toro Reelmaster 3555D	General	61,000	-	-	-	-	61,000
ToroFlex 2120	General	-	15,000	-	-	-	15,000
Patio Canopy w sides	General	-	15,000	-	-	-	15,000
Toro Groundsmaster 4300D	General	-	-	53,000	-	-	53,000
30 Golf Carts (net trade-in)	General	145,000	-	-	-	-	145,000
Subtotal		\$ 248,000	\$ 30,000	\$ 53,000	\$ -	\$ -	\$ 331,000



# FY 2024 ANNUAL BUDGET

## FIVE-YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT/DIVISION DESCRIPTION	FUND	PROJECTED FY23-24	PROJECTED FY24-25	PROJECTED FY25-26	PROJECTED FY26-27	PROJECTED FY27-28	5-YEAR TOTALS
<b>PW/ Arborthheater</b>							
<b>Facility Items</b>							
Sediment Removal	General	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
Path repairs	General	-	-	-	25,000	-	25,000
Subtotal		\$ -	\$ -	\$ 40,000	\$ 25,000	\$ -	\$ 65,000
<b>PW/Com. Ctr</b>							
Lobby Improvements	General	\$ 25,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 175,000
Roof - Flat (1995) 50%	General	-	-	190,000	-	-	190,000
Roof - Flat (1995) 50%	Dispatch	-	-	190,000	-	-	190,000
Boiler Replacement 50%	General	387,920	-	-	-	-	387,920
Boiler Replacement 50%	Dispatch	387,920	-	-	-	-	387,920
Subtotal		\$ 800,840	\$ 150,000	\$ 380,000	\$ -	\$ -	\$ 1,330,840
<b>PW/ Police Bldg</b>							
<b>Facility Items</b>							
Cell counter, cabinets, sink	General	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
Painting Interior	General	-	-	-	25,000	-	25,000
Subtotal		\$ 140,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 165,000
<b>PW/ PW Bldg.</b>							
<b>Facility Items</b>							
Storage Bin Design	General	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
Storage Bin Roofs and Additional bins	General	-	-	400,000	-	-	400,000
Floor Drains R&R (Fleet and vehicle storage)	General	-	75,000	-	-	-	75,000
Floor Etching (Fleet and vehicle storage)	General	-	-	130,000	-	-	130,000
Fuel system replacement	General	-	-	-	800,000	-	800,000
Section 3 Flat Roof (1994)	General	-	140,000	-	-	-	140,000
Painting interior	General	-	-	-	20,000	-	20,000
Painting / Staining Exterior (2014)	General	20,000	-	-	-	-	20,000
Carpet	General	60,000	-	-	-	-	60,000
Subtotal		\$ 80,000	\$ 250,000	\$ 530,000	\$ 820,000	\$ -	\$ 1,680,000
<b>PW/VHAC</b>							
Safety netting replacement (2 phases)	General	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 100,000
New maintenance & storage building	General	-	80,000	700,000	-	-	780,000
Subtotal		\$ -	\$ 130,000	\$ 750,000	\$ -	\$ -	\$ 880,000
<b>PW / Phillip Rd</b>							
Painting Interior	General	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Subtotal		\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000



# FY 2024 ANNUAL BUDGET

## FIVE-YEAR CAPITAL IMPROVEMENT PLAN

DEPARTMENT/DIVISION DESCRIPTION	FUND	PROJECTED FY23-24	PROJECTED FY24-25	PROJECTED FY25-26	PROJECTED FY26-27	PROJECTED FY27-28	5-YEAR TOTALS
<b>IT/ Equipment</b>							
Replacement of Portable Radios	General	\$ -	\$ -	\$ 225,000	\$ 225,000	\$ -	\$ 450,000
PD & VH VSAN redundancy expansion	General	180,000	-	-	-	-	180,000
Villagewide CCTV upgrade	General	125,000	-	-	-	-	125,000
Desktop Scanners	General	3,600	-	-	-	-	3,600
Subtotal		\$ 308,600	\$ -	\$ 225,000	\$ 225,000	\$ -	\$ 758,600
<b>Totals</b>		<b>\$ 6,299,815</b>	<b>\$ 3,585,000</b>	<b>\$ 6,093,000</b>	<b>\$ 2,942,500</b>	<b>\$ 1,950,000</b>	<b>\$ 20,870,315</b>

Breakdown by Fund

General	\$ 2,588,520	\$ 1,705,000	\$ 4,603,000	\$ 1,625,000	\$ 550,000	\$ 11,071,520
MFT	3,023,375	1,880,000	1,300,000	1,300,000	1,400,000	8,903,375
VHTC TIF	300,000	-	-	-	-	300,000
Metra	-	-	-	17,500	-	17,500
Dispatch	387,920	-	190,000	-	-	577,920

Village of  
**Vernon Hills**

**APPENDIX**



# FY 2024 ANNUAL BUDGET

Ordinance Adopting Annual Budget - Appendix

---

## ANNUAL BUDGET ORDINANCE

**VILLAGE OF VERNON HILLS  
ORDINANCE 2023-037**

**AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF  
VERNON HILLS FOR THE FISCAL YEAR COMMENCING MAY 1, 2023 AND  
ENDING APRIL 30, 2024**

**WHEREAS**, Ordinance No. 2000-20 Adopts a Budget Officer and the guidelines set forth in Illinois Municipal Code Sections (ILCS) 5/8 - 2 - 9.2; 5/8 - 2 - 9.3; 5/8 - 2 - 9.4; 5/8 - 2 - 9.5; 5/8 - 2 - 9.6; 5/8 - 2 - 9.7; 5/8 - 2 - 9.8; 5/8 - 2 - 9.9; and 5/8 - 2 - 9.10; and

**WHEREAS**, pursuant to 65 ILCS 5/8-2-9.1, et seq., the Village's Budget Officer has prepared and assembled the proposed annual budget for fiscal year beginning May 1, 2023 and ending April 30, 2024 (FY 2024 Budget) and the FY 2024 Budget in preliminary/draft form for consideration by the President and Village Board of Trustees (Village Board); and

**WHEREAS**, the Village has made the FY 2024 Budget available for public inspection on the Village's website and in the offices of the Village Clerk and Finance Director beginning February 28, 2023, which date is at least ten days prior to the adoption of this Ordinance by the Village Board; and

**WHEREAS**, the Village Board held a public hearing on the proposed FY 2024 Budget on April 4, 2023, which date is not less than one week after the FY 2024 Budget was first made available for public inspection; and

**WHEREAS**, notice of the public hearing was published in the *Daily Herald*, a newspaper that has general circulation within the Village, at least ten days prior to the public hearing; and

**WHEREAS**, the Village Board has determined, upon review of the FY 2024 Budget as presented, and with such further revisions as the Village Board has deemed appropriate, that it will serve, and be in the best interests of, the Village to adopt the FY 2024 Budget;

**NOW, THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES AS FOLLOWS:**

**SECTION 1: APPROVAL OF THE ANNUAL FY 2024 BUDGET.** The FY 2024 budget is hereby approved. The amounts budgeted by specific fund, department, division, account, and detail are posted in the Village's financial system, and, when aggregated, are equal to the total budget amounts listed in Exhibit A on page two of this Ordinance.

**SECTION 2: PUBLICATION.** The Village Clerk is hereby directed to publish this Ordinance in pamphlet form pursuant to the Statutes of the State of Illinois.

**SECTION 3: EFFECTIVE DATE.** This Ordinance shall be in full force and in effect from, and after, its passage, approval, and publication in the manner as provided by law.

**SECTION 4: ORDINANCE NUMBER.** This Ordinance shall be known as Ordinance Number 2023-037.

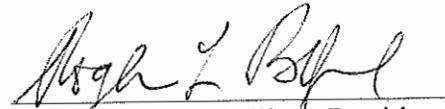
Dated this 18th of April, 2023

Adopted by Roll Call Vote As Follows:

AYES: 5 – Schenk, Oppenheim, Forster, Byrne, Marquardt

NAYS: 0 - None

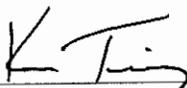
ABSENT AND NOT VOTING: 2 – Koch, Takaoka

  
Roger L. Byrne, Village President

PASSED: 04/18/2023

APPROVED: 04/18/2023

ATTEST: 04/18/2023

  
Kevin Timony, Village Clerk



**EXHIBIT A**  
**VILLAGE OF VERNON HILLS**  
**FISCAL YEAR 2024 ANNUAL BUDGET SUMMARY**

<b><u>GENERAL FUND</u></b>	
Administration	\$ 3,501,408
Public Works	6,365,999
Police Department	12,141,573
Judiciary	435,000
Village President / Board / Grants	135,642
Community Development	985,732
General Purpose	7,741,871
Senior Citizen Committee	25,150
Fire & Police Commission	18,200
Events	88,300
Transfers Out	2,150,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 33,588,875</b>
<b><u>GENERAL FUND SUB-FUNDS</u></b>	
Capital Fund	\$ 2,988,522
Metra Parking Fund	90,560
Vernon Hills Days Fund	207,860
DUI Fund	27,500
<b>TOTAL GENERAL FUND SUB-FUNDS</b>	<b>\$ 3,314,442</b>
<b>TOTAL GENERAL FUND AND SUB-FUNDS</b>	<b>\$ 36,903,317</b>
<b><u>OTHER FUNDS</u></b>	
Motor Fuel Tax Fund	\$ 3,023,375
Dispatch Center Fund	2,867,082
Melody Farm TIF Fund	1,718,288
Town Center TIF Fund	1,881,125
Hawthorn Mall TIF Fund	102,000
Equipment Replacement Fund	1,403,000
Golf Course Fund	551,084
<b>TOTAL OTHER FUNDS</b>	<b>\$ 11,545,954</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 48,449,271</b>

VILLAGE OF VERNON HILLS

ORDINANCE NO. 2023-037

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF VERNON HILLS FOR THE FISCAL YEAR COMMENCING MAY 1, 2023 AND ENDING APRIL 30, 2024

THE 18<sup>th</sup> DAY OF APRIL 2023

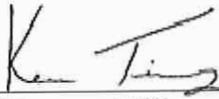
Published in pamphlet form by the Authority of the President and Board of Trustees of the Village of Vernon Hills, Lake County, Illinois, this 18<sup>th</sup> day of April, 2023



AFFIDAVIT OF SERVICE

STATE OF ILLINOIS        )  
  )  
COUNTY OF LAKE         )

I, KEVIN TIMONY, BEING FIRST DULY APPOINTED, DEPOSES AND SAYS ON OATH THAT AS VILLAGE CLERK OF THE VILLAGE OF VERNON HILLS, HE DID CAUSE THE FOREGOING CERTIFICATE FOR ORDINANCE NO. 2023-037 AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF VERNON HILLS FOR THE FISCAL YEAR COMMENCING MAY 1, 2023 AND ENDING APRIL 30, 2024 TO BE POSTED IN THE VILLAGE HALL AS REQUIRED BY LAW FROM APRIL 18, 2023 TO APRIL 28, 2023.

  
\_\_\_\_\_  
Kevin Timony, Village Clerk

SUBSCRIBED AND SWORN TO BEFORE  
THIS 18<sup>th</sup> DAY OF APRIL 2023

  
\_\_\_\_\_  
Notary Public



### **Core Financial Policy**

The Village of Vernon Hill's core financial policy is to maintain the Village's long-standing tradition of fiscal discipline and stewardship while delivering high levels of municipal services and investing in the infrastructure on a pay-as-you-go basis. This guiding principle ensures that the Village delivers a high level of services and minimizes increases in operating expenses. The Village's fiscal prudence has earned AAA bond rating, reduced the Village's portion of the property tax bill, ensured a steady and predictable revenue stream, and resulted in minimal debt.

### **Revenue Policies**

The following are characteristics of an ideal revenue sources.

1. They should be stable and predictable to allow the Village to implement its long-range financial goals without being forced to suddenly reduce Village services, to dramatically decrease infrastructure investments, and/or to unexpectedly decrease cash reserves to fund operations.
2. To the greatest extent possible, they should be able to grow in tandem with costs. Many increases in costs (e.g., health insurance, property insurance, pension benefits, etc.) are beyond the control of the Village, and thus a growing revenue base is required to offset these increasing costs.

The Village's leadership is committed to maintaining the long-standing tradition of sound fiscal discipline and stewardship while delivering high levels of municipal services and investing in the community's infrastructure. By working together, the Village Council, Village Administration, business community and residents will ensure a strong, healthy, vibrant Village for future generations.

### **Fees**

When the Village charges fees, such as building permit fees, they should be set to recover the cost of providing the specific service.

### **Policies for Operating Expenses**

Increases in operating expenditures generally should be equal to increases in revenues unless specific Council action is taken to increase or reduce cash balances.

Personnel expenses are the most expensive cost center in the Village's budget. A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. To preserve a stable workforce, the Village compensates its employees fairly and in keeping with the salaries and benefits offered by other nearby villages. However, the Village must continue to improve productivity to continue to perform the same, or more, work at a lesser cost. Without materially changing the level of Village services, the Village has reduced its total number of full-time employees from 128 in 2003/2005 to 102 in the FY2023/2024 proposed budget.

In terms of funding public safety pensions, the Village seeks to fund at least 100% of the annual contribution amount calculated by professional actuaries. It is the Village's philosophy to seek 100% funding, over time, using reasonable assumptions and the entry age normal method of calculating Village contribution amounts.

The Village's actuary will normally produce a higher pension contribution than that calculated according to State law. State law requires a contribution based on 90% funding under the Projected Unit Credit Method, which can be back weighted, in terms of Village contributions.

### **Capital Improvement Policies**

Except under extraordinary circumstances, the Village will continue to maintain and upgrade its infrastructure via routine capital improvements projects on a pay-as-you-go basis. This allows the Village to invest all its financial resources into the capital improvement project without incurring interest payments.

For mega-projects such as storm sewers, shared recreational projects, major roadway improvements, etc., the Village will utilize cash reserves to the extent possible. These cash reserves are increased through careful and conservative management of the Village's budget in anticipation of the need to undertake such projects.

The core planning tool for investing in the infrastructure is the Village's Five-year Capital Improvements Plan which is updated annually for the General, MFT, and Equipment Replacement Funds.

### **General Budgeting Policies and Procedures**

1. Target and maintain an appropriate fund balance in each fund.
2. Maintain an open, well-communicated budget process.
  - a) The budget documents are filed with the library for public use. All meetings are open to the public. A summary of the budget is posted on the Village's website.
3. The proposed budget is presented using Generally Accepted Accounting Principles, (GAAP). Historical information is restated, when necessary, to aid in meaningful comparisons.

### **Fund Balance / Net Position Policy**

This budget document was prepared on a measurement basis of fund balance and net assets versus cash balances. In most cases, cash balances are very similar to fund balances.

The Fund Balance / Net Assets Policy serves as a guide for policy makers and does not by itself mandate any Council action. When the fund balance is significantly above the desired level, the Council can keep fees and taxes lower. Additionally, capital improvements can be funded from reserve balances above the minimum threshold.

When fund balances are below the desired levels, it is a signal to policy makers that corrective action might be desirable. Corrective action could include lowering expenses, increasing revenues, deferring capital improvements, or making policy changes to rebuild fund equity. As with many policies, there is some judgment involved.

### VERNON HILLS FUND BALANCE/NET POSITION POLICY

April 17, 2012

#### **Purpose**

The Vernon Hills Fund Balance/Net Position Policy establishes a minimum level at which the projected end-of-year fund balance/Net Position must observe as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance that the Village will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

It is the Village's philosophy to support long-term financial strategies, where fiscal sustainability is its priority, while also building funds for future growth. It is essential to maintain adequate levels of funds balance/Net Position to mitigate current and future risks and insulate the Village from revenue fluctuations. Fund balance/net position levels are also crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/Net Position and unassigned fund balance in the General Fund to evaluate the Village's continued creditworthiness.

#### **Definitions**

##### ***Governmental Funds***

The fund balance will be composed of three primary categories:

- 1) Nonspendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).
- 2) Restricted Fund Balance – portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions.
- 3) Unrestricted Fund Balance – is made up of three components:
  - A) Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.
  - B) Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Board action.
  - C) Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of tentative management plan.

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Government assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

### ***Proprietary Funds***

Proprietary funds include enterprise and internal service funds. The Net Position will be composed of three primary categories:

- 1) Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund’s Net Position that reflects the fund’s net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.
- 2) Restricted Net Position – portion of a proprietary fund’s Net Position that are subject to external enforceable legal restrictions.
- 3) Unrestricted Net Position – portion of a proprietary fund’s Net Position that is neither restricted nor invested in capital assets (net of related debt).

### **Authority**

#### ***Governmental Funds***

**Committed Fund Balance** – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

**Assigned Fund Balance** – A self-imposed constraint on spending the fund balance based on the Village’s intent to use fund balance for a specific purpose. The authority is delegated to members of the management team by the Board through the annual budget approval process.

#### **Minimum Unrestricted Fund Balance Levels**

#### ***Governmental Funds***

##### General Fund

**Purpose** – It is a major fund and the general operating fund of the Village. It is used to account for all activities that are not accounted for in another fund.

**Fund Balance** – Unrestricted fund balance targets should represent no less than 67% of annual operating and debt service expenditures. Within the General Fund, certain balances are restricted to Drug Forfeiture, Dispatch, DUI Fines and RTA Metra Parking as established by Illinois State law or Intergovernmental agreement. Also, within the General Fund certain Vernon Hills Days Fund balances are committed through the budgetary process.

### Motor Fuel Tax Special Revenue Fund

Purpose - Used to account for and report the proceeds of specific revenue sources that are legally restricted to expenditures for road maintenance purposes as specified under Illinois State law for the lawful use of Motor Fuel Tax receipts.

Financing – Special revenue funds are provided by a restricted and/or committed revenue source. Financing may be received from Motor Fuel Tax as well as from other State transportation revenues that share the same restrictions.

Fund Balance – Derived from Motor Fuel Taxes and other State transportation revenues that share the same restrictions; is therefore, legally restricted. The fund balance amount will be targeted at a minimum level of 67% of an annual budgeted road program. This will be adjusted annually with the adoption of the annual budget.

### Tax Increment Special Revenue Fund

Purpose - Used to account for and report the proceeds of Tax Increment Revenues that are legally restricted to expenditures for prescribed purposes within the Tax Incremental Financing District of the Village of Vernon Hills, and further restricted by bond covenants established by Tax Increment Bonds.

Financing – The Tax Increment Special Revenue Fund is funded by the Tax Increment generated within the Tax Incremental Financing District of the Village of Vernon Hills and the required General Fund ten percent match.

Fund Balance – Tax Increment Revenues and the required General Fund ten percent match are legally restricted by the ordinances establishing the Tax Increment District and they are further restricted by bond covenants established by Tax Increment Bonds. The fund balance amounts are restricted to levels set in the Tax Increment Bond covenants.

## ***Proprietary Funds***

### Golf Course Enterprise Fund

Purpose - Established to account for and report financial resources that are invested in the Vernon Hills Golf Course capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of enterprise fund measurement is upon determination of operating income, changes in Net Position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The Golf Course Enterprise Fund is required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues or (b) establishes fees and charges based on a pricing policy designed to recover similar costs.

Financing – User fees or debt financing are used to finance operations, capital outlay and improvements, and debt service retirements of the Golf Course.

Net Position – Considered invested in capital assets net of related debt for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Unrestricted net asset targets should represent no less than three months of operating expenses (excluding debt service and capitalized asset expenses) at the end of the Golf season.

### Equipment Replacement Internal Service Fund

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of internal service fund measurement is upon determination of operating income, changes in Net Position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Equipment Replacement Internal Service Funds is used to account for the financing of non-information technology equipment purchases with a cost of over \$15,000 and a life of at least six years. The Fund provides this equipment by activity to other departments of the Village on a cost-reimbursement basis.

Financing – User fees charged to other departments are used to finance capital outlay.

Net Position – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted Net Position relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate twelve months of fund activity, subject to discretion of the Board and management (excluding debt service and capitalized asset expenses).

### Other Considerations

In establishing the above policies for unrestricted fund balance/net position levels, the Village considered the following factors:

- The predictability of the Village's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile).
- The Village's perceived exposure to significant one-time outlays (e.g., economic fluctuations, state budget cuts, immediate capital needs, state budget cuts and disasters).
- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund).
- Liquidity (i.e., a disparity between when financial resources become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained).
- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose).

If any of the above factors change, the Village should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

### GLOSSARY

ACCOUNT CLASSIFICATION	Refers to the numerical codes assigned to the Village’s accounting system. For example, the 13-digit account number 01.03.036.500.010 would reference the General Fund (01), Police Department (03), Patrol Division (036), Salaries (500), Regular (010) account.
ACCOUNT DETAIL	Amounts reported by item that are included in an overall account balance.
ACCOUNT LEVEL	Balances reported by account; summarizes all transactions included in an account as opposed to account detail which reports items included within an account.
ASSESSED VALUATION	A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.
ASSETS	Property owned by a government of monetary value.
AUDIT	An independent review of the accounting system and financial information to ensure that the financial statements prepared by the Village staff are accurate and proper. The annual audit becomes the official record of the revenues, expenditures, and financial position of the Village for a given fiscal year.
BOND	A written promise to pay a specified sum of money (principal) at a specified future date (maturity date(s)). Also, periodic interest is paid at a specified percentage (interest rate) of the principal amount. Bonds are typically used to pay for expensive assets with a long useful life.
BUDGET	formal written financial plan for the Village for one fiscal year, which is approved by the Village Council. The budget includes a transmittal letter from the Village staff explaining the major budgetary issues. All planned revenues and expenditures and changes in financial position are included in the budget.
CAPITAL ASSETS	Assets generally worth more than \$50,000 and having a useful life of greater than one year. Capital assets are also referred to as fixed assets.
CAPITAL IMPROVEMENT PLAN	A formal written financial plan for the Village’s anticipated capital projects for the next five years. Projects to be implemented in the current fiscal year are prioritized and included in the annual budget.
DEBT SERVICE	Payment of interest and principal to holders of the Village’s outstanding debt instruments.
DEFICIT	Defined as either: <ol style="list-style-type: none"> <li>1) The excess of an entity’s liabilities over its assets (see Fund Balance).</li> <li>2) The excess of expenditures or expenses over revenues during a single accounting period.</li> </ol>

DEPARTMENT	A major administrative division of the Village, which indicates overall management responsibility for an operation or a group of related operations.
DEPRECIATION	Defined as either: <ol style="list-style-type: none"> <li>1) The reduction in useful life of capital assets attributable to wear and tear, deterioration, inadequacy, or obsolescence.</li> <li>2) A portion of the capital asset's cost charged as an expense during a particular period.</li> </ol>
ESTIMATED AMOUNTS	The staff's estimate of the amount of revenues and expenditures that will be realized by fiscal year end. This differs from the Budget in that the Village has several months of actual receipts and expenditures to aid in estimating these amounts.
EXPENDITURE	This term refers to an obligation incurred to acquire an asset, good or service regardless of when it is actually paid. This terminology is used in the Governmental fund types and includes the purchase of large capital items (like the purchase of a computer system, Public Works truck, etc.).
EXPENSE	The portion of an asset cost allocated as an expense to match revenue produced in the current period (see depreciation). Expenses also include goods and services rendered in the current period. This terminology is used in the enterprise and internal service type funds. The purchase of a capital asset is not shown as an expense in one year but rather, is reflected in the annual depreciation expense spread over the useful life of the capital asset.
FISCAL YEAR	The 12-month period from May 1 to April 30. References to fiscal year 2024 would represent the fiscal year from May 1, 2023 to April 30, 2024. The term fiscal year or FY with a single year represents the year in which the year-end date falls in that year notated.
FUND BALANCE	The excess of a particular fund's assets over its liabilities. A negative fund balance is called a deficit.
GENERAL FUND	The main operating fund for the Village. The General Fund revenues include sales taxes, licenses and permits, local taxes, service charges and other revenues. This fund includes most operating services, such as Police, Community Development, Public Works, and Administrative departments.
GENERAL OBLIGATION BONDS	Bonds that are backed by a government's pledge of its taxing power to ensure repayment. These bonds have lower interest costs than other borrowings because of the high level of security afforded investors.
GRANT	A contribution of assets, usually cash. Contributions are made to local governments from the State and Federal governments, usually for a specified purpose.
INTERFUND TRANSFER	Transfer of cash from one Fund to another Fund.

### INTERGOVERNMENTAL

Revenue received by the Village from another government. This includes funds from Cook County and the State of Illinois.

### RETAINED EARNINGS

A balance sheet account reflecting the accumulated earnings of funds the Village accounts for like a business. It is the difference between a fund's assets and liabilities.

### RESERVE

An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is, therefore, not available for general use.

### REVENUE

Income received by the Village. The following are the significant revenues and the basis upon which the revenues are determined:

Amusement Tax – 4% tax imposed on the gross receipts of movies.

Cable TV Franchise Tax - Revenue generated from a 5.0% tax and an additional 1% tax on gross revenues for PEG access fees.

Electric Utility Tax – Revenue generated from a 5.0% tax on gross revenues from sales from electric provider (local).

Electric Use Tax – Revenue generated from a kilowatt-hour-based tax assessed on distributing, supplying, furnishing, or selling electricity within the Village (inter-state sales). This cost is usually passed on to the customer. This tax is not applicable to customers who pay an electricity utility tax.

Home Rule Food and Beverage Tax – The Village imposes a 1.0% tax on the purchase of prepared food and beverage, and packaged liquor at retail.

Hotel / Motel Tax - Revenue generated from a 5% tax assessed on the rental of a hotel or motel room for 30 days or less.

Income Tax - 1/12 of the statewide amount collected through personal and corporate State income taxes is returned to the Village based on its population as a percentage of the State's population.

Natural Gas Tax – Revenue generated from a tax assessed on distributing, supplying, furnishing, or selling natural gas within the Village. This cost is usually passed on to the customer.

Property Tax - Amount determined by the Village when it requests a specific dollar amount for the County Clerk to collect. Currently, only the Tax Increment Financing Districts collect property taxes.

Sales Taxes - The Village revenue amount generated is 1.00% of all retail sales credited as originating in Vernon Hills. The total retail sales tax rate in Vernon Hills as of 1/1/2023 for general merchandise was 7.25%, consisting of the following rates: a State-wide 6.25%, a Lake County (Metra/RTA) 0.75%, and a Village of Vernon Hills home rule sales tax of 0.25%.

Sub-Fund – A separate accounting for certain revenues, expenditures, and equity / cash balances. These accounts are consolidated with the General Fund for financial reporting purposes in the annual CAFR. A Sub-Fund can be utilized to determine the annual and cumulative profitability of a certain activities.

Home Rule Sales Tax – Also referred to as the home rule municipal retailers’ occupation tax. The Village imposes a 0.25% tax on the sale of non-registered (excludes vehicles, for example) tangible property.

Telecommunications Tax - Revenue received by the Village from a tax on telecommunication services in the community, imposed at a rate of 4.5% of gross revenue.